TEXT OF THE NEW REVENUE BILL ON PAGES 8, 9, 10, 11 AND 12

"All the News That's Fit to Print."

The New York Times.

THE WEATHER
Fair today and tomorrow; gentle west winds, becoming variable.
For weather report see next to last page.

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WAR REVENUE BILL PERFECTED IS PUT BEFORE CONGRESS

Conferees Report $6,070,000,000 Measure to House—Its Early Passage Expected.

BREAKS ALL TAX RECORDS

Greatest Revenue Raiser in History—Levies Heavily on Incomes and Profits.

GOES AFTER PENNIES, TOO

Multitude of Minor Assessments, Reaching Every Pocket—Text of the Bill.

Special to The New York Times.

WASHINGTON, Feb. 6.—The War Revenue bill, as agreed upon in conference, and the largest money bill in history, was submitted today to the House, and it is predicted that it will be adopted without alteration. It is estimated that the proposed legislation will produce $6,070,000,000 in taxes.

Corporations and individuals with large incomes will be hit hardest, but those who escape paying their part of the war's cost will be few in number, as the provisions make considerable inroads upon the incomes of persons with small salaries, and even the customer of a soda water fountain will pay his penny for each 10-cent purchase.

The single man, for instance, who paid a tax last year of $40 on an income of $3,000 (his exemption remains at $1,000) will this year face a tax of $120, for the rate has been increased to 6 per cent. The married man taxed on not more than $4,000 will face the same ratio of increase, but his exemption, as heretofore, will be $2,000. Men commanding larger salaries will in addition pay 12 per cent. on all over $4,000 of their incomes and be subject to a surtax, which increases gradually from 1 per cent. as the taxable part of his income mounts above the first $5,000. A man with a net income of $1,000,000 will pay $694,030 of it in personal income tax.

Taxation of Luxuries.

So-called luxuries and semi-luxuries are taxed from 5 to 10 per cent.; the theatre admission tax of 10 per cent. is retained, with additional taxes on speculation in tickets; the tax on distilled liquor for beverage purposes jumps to $6.40 a gallon and the tax on beer to $6 a barrel. Persons renting passenger automobiles must pay taxes of $10 and $20, according to the seating capacity of the cars; billiard and pool parlors pay their homage to the cost of war, and in innumerable ways taxes reach out to confront every one of the nation's 100,000,000 population. Transportation, telephone, and telegraph service are under the tax provisions.

A feature of the bill which will undoubtedly attract much attention queerly enough provides for the expenditure of money instead of its collection by tax. This is Section 1406, which provides for the payment of a bonus of $60 to persons in the military or naval service upon his or her honorable discharge. This was substituted by the conferees for a Senate proposal to pay one month's salary additional to enlisted men and officers when discharged. The flat $60 rate puts all on the same basis.

Another feature of the bill provides for the restoration of the two-cent letter postage rate, effective July 1, 1919, as provided in Section 1,401, with the additional provision that letters written by soldiers or sailors on overseas duty shall be handled postage free.

The conferees left in the provision which makes the whole District of Columbia and, therefore, the nation's capital, bone-dry as soon as President Wilson signs the bill. Only the foreign embassies and legations, which are accorded diplomatic immunity, escape this fate.

The bill provides for taxation of the income of President Wilson and all other Federal officeholders, but does not encroach on the salaries of State officials.

Subsequent Legislation.

The efforts of the Senate conferees to abolish the high zone rate on second class postage were futile, and the present system will continue temporarily at least. The Senate proposal, which was Section 1,402, has been stricken from the proposed legislation. It has been reported that an effort may be made in the Senate to change the present law at a later date and abolish the present zone system.

There is a report also that an attempt may be made to obtain later a substitute for the luxury tax provision by the passage of a joint resolution by Congress. These changes will not be sought, however, until after the present revenue bill is acted upon by Congress.

The subject of corporation taxes is bound up in a tangle of technicalities which affect depreciation, amortization, obsolescence and other important provisions which must be determined upon in arriving at taxable income for 1918 and 1919. The majority of the so-called "relief measures" or "cushions" inserted in the original House draft of the bill by the Senate amendments remain in the conference report, but a safeguard against abuse is incorporated in the

Continued on Page Three.

SIX (6) BELL-ANS IN HOT WATER quickly relieves Indigestion—Don't forget.—Advt.

Gas in German Cars Causes Tunnel Deaths

PARIS, Feb. 6.—Two railway coaches recently handed over to France by Germany played an important part in a puzzling accident on the Paris-Metz Railway line last night, in which five persons lost their lives. Sixteen persons were injured.

Train 47, bound for Metz, had just entered the tunnel at Nanteuil, when the passengers occupying the two German coaches began to experience trouble in breathing and strong, obnoxious gases began to fill up the coaches.

The passengers smashed the windows, but as soon as fresh air came in contact with the gases the coaches became a mass of fire. The passengers, in terror, fled to the tracks in the dark tunnel. A train going in the opposite direction crashed into them and five were killed.

Of the sixteen injured, all of whom were treated at the hospital at Château-Thierry, eight suffered only from the effects of asphyxiating gas. An official statement given out by the railroad company says:

"The fire in the coaches was not due to any defect in the lighting or heating apparatus nor to a hot box. The presence of the obnoxious gases is still unexplained. Both coaches were consumed by the flames."

TROOPS ON GUARD IN SEATTLE STRIKE

Soldiers from Camp Lewis Hurried There Upon Call from Governor Lister.

ENTIRE CITY IS TIED UP

Street Cars Stopped, Schools Closed, and Newspapers Suspended.

SEATTLE, Feb. 6.—Federal troops from Camp Lewis are quartered tonight in Seattle and Tacoma to "stand ready for any emergency," as army officers said today, in connection with the general strike this morning of 45,000 union men, in sympathy with 25,000 shipyard workers who walked out on Jan. 21 to enforce demands for higher wages.

Major John L. Hayren commands the contingent of 800 soldiers in Seattle, and General Frank B. Watson has under him in Tacoma, thirty-six miles from here, two battalions and a machine-gun company. Equipment of the soldiers included 200 hand grenades. Authority for the use of troops was granted by Secretary of War Baker upon advices from Governor Ernest Lister.

Thirty-five thousand union men in the vicinity of Seattle quit work today, labor leaders said, but in Tacoma the response was not so general, and the principal unions involved there were the carmen, timber workers, barbers, and retail clerks.

Street cars stopped running in Seattle, schools closed, restaurants and theatres closed their doors. Newspapers suspended and other industries ceased operating. Twelve "soup kitchens" were established by culinary unions to feed strikers and others who depend upon restaurants for meals. Patrons of the kitchens were lined up and served in military mess fashion. Barber shops closed and elevators stopped running.

Only emergency telegraph business from Seattle was handled by the telegraph companies. The telephone system continued in service.

The city government is prepared for any emergency, Mayor Ole Hanson said, and ten thousand extra police will be sworn in if necessary.

"Any man who attempts to take over control of municipal government functions here will be shot on sight," Mayor Hanson declared when told of a statement by Senator Thomas in the Senate today.

"Strikers have not taken over government functions in Seattle," the Mayor said. "They will not be allowed to take over any government functions despite their published statements that they intend to operate the light plant and help police the city. The seat of city government is still at the City Hall."

Police Have Machine Gun.

Seattle police said they were ready for any emergency. A big truck carrying a machine gun, with sand bags built up around its edges, stands at the police station. Three former army Lieutenants have been assigned to the truck.

Motor cycle police were instructed to watch sharply for offenders who might possibly spread tacks on the streets to puncture automobile tires. For several days stories of enormous sales of tacks for this purpose have been circulated here.

A statement issued by the Strike Committee of the Central Labor Council, which is directing the strike, said the walkout was a success. All lines of industry in which union workmen were employed were crippled, the statement said.

Steamship operators and others were worried over the handling of fresh fish shipments, due from Alaska, and fruits and vegetables coming from California, because of the strike of the longshoremen who, defying their international officers, have virtually tied up coastwise and off-shore traffic.

Vessels coming here to discharge, it was said, would be diverted to other ports nearby. Two Japanese steamers,

Continued on Page Three.

HARTSHORNE, FALES & CO., Members N. Y. Stock Exchange, 7 Wall St.—Advt.

UNIONS PROPOSE TO OPERATE ROADS WITH FEDERAL AID

Employes Suggest Plan for Government Ownership on Co-operative Basis.

BACKED BY 2,000,000 MEN

Brotherhoods and Federation Indorse Scheme Already Embodied in a Bill.

BONDS FOR STOCKHOLDERS

Profits to be Divided, but Government to Meet Deficits by Taxation.

Special to The New York Times.

WASHINGTON, Feb. 6.—Two million railway employes, representing, they say, with their families, eight million persons, are in favor of a plan which will be presented to Congress tomorrow, recommending Government ownership of the roads, and their operation by a corporation formed from the employes and run upon a co-operative basis. The proposal will be presented to the Senate Interstate Commerce Committee, by Glenn E. Plumb, long associated with the four great railway brotherhoods as counsel.

The plan has been endorsed by the executives of the brotherhoods who represent 400,000 men, and by the executives of the railway unions which come under the head of the American Federation of Labor, representing about 1,500,000 workers. The scheme has already been embodied in a bill to be presented to Congress.

After Mr. Plumb reads his plan to the committee tomorrow he will be followed on the stand by A. B. Garretson, head of the Order of Railway Conductors, who was instrumental in the passage of the Adamson law in September, 1916. Garretson will represent not only the brotherhoods, but also the unions included in the American Federation of Labor.

Bonds for Security Holders.

Under the plan endorsed by the railway employes Government bonds would be exchanged for the securities now held by investors in the railroads, which are valued at about $18,000,000,000 to $20,000,000,000. Working capital would be provided by the Government for the corporation, but the only capital the corporation would present would be "operating ability."

The employes would handle the revenues of the roads, now about $5,000,000,000 annually, and would pay all expenses including their own wages. The payroll, which was $1,700,000,000 before Federal control, has now reached about $2,600,000,000 a year.

Out of the net income, after paying all expenses, the employes would pay the Government a rental for the use of the property. If there were a surplus of revenue above 5 per cent. it would be split between the Government and the employes. But if a deficit resulted it would be sustained by the Government through taxation.

Decision by the railway unions of the American Federation of Labor to support the principles of the plan, which already had the sanction of the brotherhoods, was reached a few days ago, when Mr. Plumb read the scheme to the unions. The executives of both the brotherhoods and the unions were careful to say today they upheld "fundamentals" of the idea, but they made it quite plain that they would not be absolutely bound by the details the attorney had laid out.

The Plumb plan opposes the creation of a Secretary of Transportation as proposed by the railway executives, on the ground that this would be "regulating the people in the interests of capital." Objection was also voiced to a five-year extension of the Federal control, as urged by Messrs. McAdoo and Hines, because it would "deprive employes of political rights."

Proponents of the plan argue that it would remove the railroads from politics, co-ordinate State and Federal control, protect investors by removing "water" from securities, and because Government financial support would be safer and cheaper than private.

Retain Commerce Board.

No power would be taken away from the Interstate Commerce Commission, and on the other hand, it would be free to have further powers by which to secure full regulation, adequate and efficient service. For the settlement of wage disputes, wage boards are suggested, whose deadlocks would be opened by decision of the Board of Directors of the corporation. Probably the most remarkable feature of the scheme is the "single corporation," composed of employes which would run the railroads.

"I would suggest for your consideration," says Mr. Plumb's brief, "an operating corporation where operating ability constituted its sole capital. We would recognize as operating ability the skill, industry, and application of every employe, from President down to office boy. This is the organization which Mr. Thom defined as meaning the human capacity to efficiently perform the service. Such a corporation requires no capital. It should be organized under

Continued on Page Four.

CALOX OXYGEN TOOTH POWDER Cleans, Whitens, Preserves—McK. & R.—Advt.

Paderewski's Party Wins Polish Election

PARIS, Feb. 6.—The elections in Poland for members of the Constituent Assembly resulted in the list headed by Premier Paderewski and M. Dmowski obtaining 50 per cent. of the total votes. The Polish Socialist Party got 15 per cent. and the remainder went to Jewish candidates, according to a telegram from the Polish Official News Agency to the Polish Committee of Paris.

Of 435,000 eligible voters, 320,000 voted. Women voted in great numbers. There twenty-one nomination lists proposed under a system of proportional representation. Results from outside of Warsaw, the telegram adds, are not yet complete.

SETTLE LONDON RAILWAY STRIKE

Agreement Announced as Satisfactory Reached by the Government and the Unions.

TIEUP SPREAD TO BIG ROADS

War Office Organized Motor Transport with Free Rides for Stranded Workers.

LONDON, Feb. 6.—A satisfactory settlement of the London railway dispute has been reached, it was unofficially stated tonight. It is understood that the settlement includes the tubes and all the London railway systems.

An earlier Press Bureau strike bulletin announced that it had been agreed, pending consideration of general conditions, that the railway men on the underground services would work for eight hours per day, exclusive of mealtime. The companies, the bulletin added, would offer reasonable facilities for the men meeting their ordinary physical needs.

A conference was held at the Board of Trade tonight, at which Sir Albert H. Stanley, President of the board, on behalf of the Government, made an offer to the two railway unions which led to the settlement.

The union of locomotive engineers and firemen issued notices at midnight ending the strike. Secretary Bromley said all the men would be at work early Friday.

He added that if consideration had previously been given to the physical disabilities of the men working in continuous service the strike never would have occurred.

Arrangements which had been made for a national strike at noon Friday have been canceled.

Strike Had Spread to Big Roads.

The first step in the direction of the extension of the strike beyond the local lines in London was taken last night when some of the drivers on the Brighton and the Southwestern roads were called out. The union order was issued during the evening, but passenger trains ran until midnight. Freight service, however, was partially suspended, following the issuance of the strike order. Early trains to and from the suburbs were not started this morning as the drivers did not appear, and this left a vast host of suburbanites stranded in their respective localities.

Meanwhile the situation in London appeared to be growing worse hourly. The fourth day of the tube strike found many thousands of persons standing in line waiting for the buses, which are still maintaining their service, while other thousands set out to walk to their places of employment, as the weather was milder, although the air was murky and somewhat chilly.

In this situation the War Office early in the day mobilized more than 1,000 motor lorries along the principal routes of traffic to supplement the buses and take the place of the suspended tube service. These lorries were manned by military drivers. It was estimated that they would be able to carry 250,000 persons daily. No fare was charged and particular attention was paid to working women and girls. Only bona fide workers on their way to work were picked up by the lorries.

This action of the Government aroused the Licensed Vehicle Workers' Union, the membership of which includes the bus, street car, and taxi cab drivers. A meeting of the union was held to consider the situation. At the conclusion of the meeting the Secretary said: "The outlook is very black." An attempt was made by means of anonymous circulars to bring out the street car drivers at noon, but officials of the union instructed the men that the circular was not authorized and advised them to continue at work.

The determination of the engineering trades in London, including the electrical workers, to strike tonight despite an Order in Council, making it an offense to interfere with the lighting and power supplies, was modified to the extent that the Electrical Workers' Union this afternoon decided to restrict their action to the withdrawing of all labor of electricians outside the power houses. Shifts inside the power houses were to be worked normally until Saturday at midnight, in order, it was said, to give the Government the opportunity of reconsidering the situation. The Government as a precautionary measure had suspended the leave of military officers.

The Electrical Trades Union has addressed a letter to the Newspaper Publishers' Association, informing that organization that, unless the newspapers controlled by the members of the association are more sympathetic toward the strikers in published articles, the trade unionists employed in newspaper offices will be called upon to act as censors and to deal with articles which give offense to the strikers.

The strike of the waiters and cooks in the hotels and restaurants is still inconveniencing thousands of Londoners, but staffs for these eating places are being recruited from among the unemployed, and the situation has somewhat improved.

SIX (6) BELL-ANS IN HOT WATER quickly relieves Indigestion—Don't forget.—Advt.

GERMAN LEADERS THRONG WEIMAR FOR CONVENTION

3,000 Men of Elements Now in Control Gather for Constituent Assembly Opening.

WANT PEACE LEAGUE ACTION

Move to Take Up That Subject First—Food and Lodging Cards for Visitors.

MAGDEBURG REVOLT STARTS

Troops in Battle with Rebels There—85 Killed, Many Wounded in Bremen.

WEIMAR, Feb. 5, (Associated Press.)—Weimar today is filled with the most notable throng that probably ever assembled in this beautiful little German city.

About 3,000 political leaders, ranging in repute from such well-known men as Chancellor Ebert, Philip Scheidemann, Count von Brockdorff-Rantzau, the Foreign Secretary, and Mathias Erzberger to humble and hitherto unknown figures from every corner of the former empire, have been gradually gathering here and are ready for the opening tomorrow of the first German National Assembly.

Although the Constitution for the new republic undoubtedly will be one of the first subjects brought up for consideration, there are on the scene those who would like to push to the fore the discussion of a League of Nations, and there were predictions in some quarters today that this subject might have first consideration.

One of the Berlin newspapers has established for the sessions of the Assembly the first regular airplane delivery inaugurated on the continent. The morning and noon editions of that newspaper are delivered at Weimar two hours after publication.

Quarters Carefully Allotted.

Special trains for the last two days have been pouring passengers into Weimar until the city is filled to overflowing. Yet so thoroughly and carefully had the arrangements for the Assembly been made that virtually every one who arrived had received accommodations by nightfall yesterday. Each person not only had his living quarters definitely assigned to him in advance but his eating place as well.

Weimar fortunately possesses an unusual number of good, although small hotels. Virtually all of these were requisitioned by the authorities intrusted with the task of making the preparations for the Assembly. They took similar action in the cases of many private houses and spare rooms in residences.

The Weimar "Wohnungsrath," or Residence Bureau, then took up the task and allotted living quarters to specified groups, such as the Ministerial party, the members of the Assembly and the correspondents, keeping each group together as nearly as possible. The Bureau, after assigning the visitors to the hotels where they will live for the next several weeks, then designated the eating places for the city's guests.

These places were divided into three classes—the better hotels and pensions, where the luncheon costs more than five marks and the supper more than four marks; the hotels and pensions where the meals cost from three and one-half to five marks, and the smaller eating places where the prices range from two marks to three marks, fifty pfennig.

Card System for Visitors.

Each guest is obliged to eat at the place assigned to him, for the hotels are under the strictest orders to furnish food and lodging only to those guests who present the proper cards calling for such service.

First of all, there is a pink card allowing the delegates and newspaper men to enter Weimar and assigning them to their places in the Court Theatre, where the National Assembly will be held. Then comes a gray card, assigning the lodging place and stating the exact price to be paid for the room. Next is a yellow food card, indicating where meals may be eaten.

In addition there are booklets of pink, blue, and green slips, representing breakfasts, luncheons, and suppers, respectively, and gray, red, brown, yellow, maroon, and blue tickets for bread, sugar, and other supplies.

The special arrangements made for feeding the delegates and others having business at the Assembly will admit of the serving of meals with a good choice of dishes and a fairly wide selection of luxuries. The butter served is apparently the real article, and marmalade and tea may be had.

The entire arrangement is a characteristic German system, and it seems to work excellent except for the nuisance of keeping track of so many cards.

Troops Police the City.

Weimar is strongly policed by cavalry and infantry. Mounted troops are constantly on patrol to prevent a possible Spartacide attack.

The Government has occupied the beautiful, ancient, and recently renovated theatre, where the Assembly will be held and which has been transformed into the appearance of a legislative chamber. The telegraph service was busy today putting the final touches on

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LEAGUE COMMISSION SPEEDS ITS WORK; THIRD OF CONSTITUTION DRAFT ADOPTED; CONFERENCE TO BE HELD WITH BOLSHEVIKI

American Delegates Urge Publication in Full of League Constitution to Test Sentiment Here

By RICHARD V. OULAHAN.

Copyright, 1919, by The New York Times Company.

By Wireless to THE NEW YORK TIMES.

PARIS, Feb. 5.—Conferences held by the members of the Commission on the Society of Nations, of which President Wilson is Chairman, have developed that, in order to reach an agreement, compromises will be necessary. Indications are that some of the compromises affect important principles, and there is every likelihood that those who expected to see a league formed that would have absolute power to enforce peace may be greatly disappointed.

The compromise over compulsory arbitration, concerning which I sent a cable dispatch today, probably will be attacked on the ground that it leaves the League without power to make its decree effective.

Indications are also that the effort to agree upon a proposal abolishing military conscription will not succeed. At present those engaged in endeavoring to straighten out this problem are unable to see a solution that will forbid compulsory military service and at the same time satisfy nations like Italy, which fear that they cannot afford the high pay to induce voluntary enlistment.

From what was said today, it is evident that the American representatives are anxious to have the constitution of the League published, so as to give public opinion in America a chance to express itself on the compact. The President, it is understood, expects to devote much of the time he will spend in America to explaining what has been accomplished toward the formation of the League.

Allies Get Peace Offer from Soviet; Will Meet Red Envoys at Prinkipo

Bolshevist Government with Acceptance of Invitation to Conference Says It Will Assume Russia's National Debt and Pay Interest with Raw Materials—American Delegates Chosen.

LONDON, Feb. 6.—The Russian Soviet Government, in a wireless message to the Entente Governments sent out from Moscow by M. Tchitcherin, Minister of Foreign Affairs, announcing that it is willing to begin conversations with the Entente with the object of bringing about a cessation of military activities, declares it is willing to acknowledge financial obligations regarding the creditors of Russia of Entente nationality.

Moreover, it offers to guarantee the payment of interest on its debts by means of stipulated quantities of raw materials and to place concessions in mines, forests, &c., at the disposal of citizens of the Entente, provided "the social and economic order of the Soviet Government is not affected by internal disorders connected with these concessions."

The message adds:

"The extent to which the Soviet Government is prepared to meet the Entente will depend on its military position in relation to that of the Entente Governments, and it must be emphasized that its position improves every day."

PARIS, Feb. 6.—The Supreme Council, on receiving the acceptance of the Russian Bolshevist Government of the invitation to attend the conference on the Princes' Islands, immediately made arrangements to send a joint committee of two representatives from each of the five Great Powers to meet the representatives of the Soviet Government. The wireless dispatch from the Soviet Government, accepting the invitation, was received last night while the conference commission on a Society of Nations was in session.

The members of the committee will be announced soon. One of the American delegates will be a personal friend of President Wilson who has been a resident of Europe for a number of years, and the other will be an American newspaper editor well known in the Middle West.

The original date for the meeting on the Princes' Islands, Feb. 15, probably will be changed in order to give the committee time to reach the island.

When Professor Boris A. Bakhmeteff, a member of the council formed by anti-Bolshevist factions here, was advised of M. Tchitcherin's acceptance, he said that he would be unable to say what the Russian Committee in Paris would do. He indicated that a copy of the official message must be received and discussed before any announcement would be made. M. Bakhmeteff said that the dispatch from M. Tchitcherin was a surprise, as previous messages from the Soviet Government had persuaded the Russian Committee that a conference was not probable.

"It is an ignoble comedy," said other Russian leaders here. They expressed the opinion that the Bolshevist leaders, in the hope of strengthening their position, would represent to their followers that the Allies' invitation was recognition of them and would spread the report that the Allies, fearing them, had asked for peace.

Members of the Russian Committee maintain that the united Governments of Russia which they represent will not grant a truce to the Bolsheviki, but will continue to struggle until "the whole of Russia is secured to democracy."

"It will take longer than it would if the Allies had intervened in a military way," said one, "but we will succeed in the end just the same."

VLADIVOSTOK, Feb. 6.—Indications here point to the inauguration of a movement having for its purpose the union of radical elements in Siberia and Russia with the Bolsheviki on the basis of election by universal suffrage of a constituent assembly. Since the peasantry constitute a majority in the elements opposed to the Bolsheviki, it is thought that a government secured in this way would be of a moderate Socialist nature.

DURING CONVALESCENCE FROM INFLUENZA—and pneumonia—take Imperial Granum Food. Nourishing, strengthening, delicious, with no sickish sweetness. Any druggist. 25c.—Advt.

OFFERS PLAN TO SOLVE THE RUSSIAN PROBLEM

Czech Leader Proposes Russo-Allied Commission to Act for the League of Nations.

VLADIVOSTOK, Feb. 4. (Associated Press.)—A Russo-Allied commission as an "executive organ" of the Society of Nations with full powers is a possible solution of the Russian problem, according to Dr. Valda Girsa, a student of Russian affairs, who is in the confidence of many leaders of Russian factions. Dr. Girsa is a member of the Czechoslovak National Council, but said that his proposal was unofficial in character.

The failure of the proposed conference on the Princes' Islands is foreseen by Dr. Girsa, who declares that the lack of a concerted plan has discounted allied efforts in Russia and directed suspicion toward allied motives, with the result that after six months of intervention, the situation not only shows no improvement, but probably is worse than at the beginning. Dr. Girsa considers a compromise with the Bolsheviki impracticable.

"An International Allied Commission should be constituted in Siberia," said Dr. Girsa, "with two members from each allied nation which has troops in Siberia. Six Russians should be appointed to the commission which should be entrusted by the Peace Conference with the direction of allied assistance and intervention in Russia. As soon as the Society of Nations is created the commission should become an executive organ.

"No allied action should be undertaken without the previous sanction of the commission, and all allied troops should receive orders only from the commission. The allied nations should engage to place at the disposal of the commission all forces and supplies necessary for the accomplishment of the task. A final settlement of accounts with each of the allied Governments should be made by the Russian Constituent Assembly.

"Before beginning its work, the commission should publicly declare to the Russian people its program of what it purposes to do, somewhat on this line:

"First—That the principles of the Peace Conference will be the basis of the action of the commission.

"Second—That the commission will not permit civil war nor any coercion of one political party by another.

"Third—That the commission intends to support the provisional Russian Government as far as its program accords with the resolutions of the Peace Conference and as far as its actions do not contravene that program.

"Fourth—That the commission has no selfish designs on the Russian nation, but has one final aim, namely, to bring to the Russian people a Constituent Assembly in such a way that the whole nation will be able without outside or inside pressure to announce freely its will and to create a definite form of government.

"The commission should then issue a proclamation to the Bolshevist Government covering these points:

"First—Supporters of the Bolshevist Government should renounce that Government which has acquired power illegally against the will of the nation by violence.

"Second—The Bolshevist Government shall disarm and discharge all its troops.

"Third—Internal and local administration shall be surrendered temporarily to the various districts and cities.

"Fourth—That a general government of all factions that have surrendered to the All-Russian Government shall be organized and that this government shall be commissioned to summon, immediately if possible, an All-Russian Constituent Assembly.

"As soon as the Constituent Assembly has finished its task, the Russo-Allied Commission should liquidate its affairs and the troops serving it should be sent home."

RAPID PROGRESS AT PARIS

Agreement Is Reached on General Principles Underlying League.

VITAL ARTICLES GONE OVER

Official Prophecy Is Made That the Remainder Will Be Speedily Disposed Of.

SMALL NATIONS MOLLIFIED

Four More Representatives Are Added to Committee—Council Hears Case of the Arabs.

PARIS, Feb. 6.—With one-third of its task on the League of Nations' Constitution already accomplished, the Peace Conference Commission announced today that it is "to be expected that the remaining articles will be covered quickly."

A general agreement has been reached on the principles which underlie the whole draft, it was added, although, as is noted, the decisions of the commission with regard to each article are provisional.

The commission has discussed articles dealing with the motives behind the formation of a society, the objects which will safeguard the constitution of its chief organs, and the qualifications for membership.

The Commission on the Society of Nations announced early in the day that it had decided that representatives of Czechslovakia, Greece, Poland, and Rumania would be associated in its deliberations. This was in keeping with the decision made yesterday to give four additional places on the commission to the smaller powers.

Positive steps for reconciling differences between the greater and lesser nations, which were begun yesterday, were continued today.

It seems likely that the lesser powers will gain adequate representation in the executive body of the Society of Nations, as well as the legislative sections. The smaller powers are insistent on being given a greater voice in the society, and plans are being revised to meet the situation.

When the Commission on the Society of Nations met tonight the four new representatives were to be present, together with those of China, Brazil, Belgium, Portugal, and Serbia and the five great powers.

The small powers thus have nine seats on the commission which will frame the plan for the society, and the five great powers have ten.

The formal communiqué telling of the commission's progress, was as follows:

The Commission on the League of Nations held its third meeting last night. Appreciable progress was made in the consideration of the draft. It was further unanimously agreed, in accordance with the decision of the conference at the Quai D'Orsay yesterday, that representatives of Czechoslovakia, Greece, Poland and Rumania should be associated with the commission in its deliberations.

In their second and third sessions the commission have covered practically one-third of their task. They have discussed those articles which deal with the motives behind the formation of a League of Nations and the objects which would safeguard the constitution of its chief organs and the qualifications for membership in the league.

While the decisions of the commission with regard to each article are provisional, many apparent difficulties have already been resolved, and a general agreement has been reached on the principles which underlie the whole draft. It is therefore to be expected that the remaining articles will be covered quickly.

The concession to the lesser nations became known following a long session last night of the Commission on the Society of Nations. It was apparently received with satisfaction by the smaller powers.

In the session of the commission, England, wishing to meet the views of small countries, proposed to give five representatives all together to the great powers and two representatives to the smaller countries, making the membership seven.

Premier Orlando of Italy approved the British suggestion, but Leon Bourgeois, speaking for France, opposed the plan, asserting that the nineteen small belligerents were entitled to larger representation. England suggested a formula that would permit her dominions to be represented on the executive body.

The announcement from the commission yesterday that the preamble and two articles for the constitution of the body had been provisionally agreed upon was not supplemented by any official outgiving as to the nature of the paragraphs in question, it being pointed out that they were subject to amendment or complete substitution, in the light of such action as might be taken upon the rest of the plan.

It is believed, however, that the preamble in effect is a statement at greater length of the declaration of the Peace Conference at its second session. This, in brief, was that it was essential to maintenance of the world settlement that a Society of Nations should be created, to promote international co-operation, to insure the fulfillment of international obligations, and to provide safeguards against war.

The two articles, if the ordinary course of drafting such international pacts is being followed, probably relate to the organization of the proposed society, stating the qualifications for membership in it, the place of meeting of the periodic sessions, and the method of organization of the executive and other directive commissions.

This much of the commission's work has not been accomplished without much discussion and objections by some members of the commission to some features of the plan that formed the basis for the agreement. But with every disposition to concede to the objectors, representing the smaller nations, every point in which the vital object of the plan was not in danger, most of the Commissioners are understood to have agreed upon the fundamental points that came up in the process of consideration.

The fact that there has been much discussion at the sessions of the commission has led to the belief in some quarters that the success of the plan was endangered. It may be stated, however, that in the opinion of the men who are behind this project such is not the case. Published reports that fundamental principles dear to the American delegation had been sacrificed are declared untrue, it being explained that some features described as discarded were never included in the original American or British plans. The features instanced were parts of other plans, urged by patriotic associations, and were supposed to have met with official acceptance.

The fact that Premier Lloyd George expects to be absent from Paris about a fortnight is taken as an indication that he does not expect the scheme for a Society of Nations to be advanced to the point where it would be ready for adoption by the Peace Conference before the departure of President Wilson for home. If this impression is correct, it is said that President Wilson may content himself with taking back to America the plan as it is expected to be agreed upon by the commission.

ALLIES WILL PENALIZE GERMAN ARROGANCE

Paris Matin Says War Council Will Enforce Its Will on Foe, Balking at Armistice.

PARIS, Feb. 6.—The Supreme War Council will meet at Versailles tomorrow to take measures to impose on Germany "the full will of the Allies," says the Matin, because of their unwillingness of Germany to carry out the armistice terms except under certain conditions.

There has been a change in the attitude of Germany, according to the newspaper, and this is being manifested in the form of arrogance toward the Entente.

The War Council will decide the question as to the strength of the forces to be maintained in the service by the Entente nations.

THREATENS TO STOP LOAN.

More Japanese Efforts to Control China's Peace Envoys Reported.

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Special Cable to THE NEW YORK TIMES.

PEKING, Feb. 5.—Japanese efforts to control the Chinese peace delegation advanced another stage yesterday, when Minister Obata informed the Acting Foreign Minister that if China chose to regard Japanese wishes in the matter of the unpaid balance of 17,000,000 taels of the loan of 20,000,000 signed by Tuan-Chi-Jui last September for the War Participation Bureau, would be paid. On the contrary if China did not wish to recognize the agreement, Japan would cancel the loan and demand repayment of the 3,000,000 taels already advanced.

As the exchequer is empty the Government will end by complying, unless it can procure money from other sources.

Obata intimated further that no help could be expected from Great Britain, who was engrossed in her internal disturbances, whereas Japan was near and had an unemployed army and navy.

The Foreign Minister temporized, replying that the matter would be brought before the Cabinet.

WANTS IRISH CLAIMS CONSIDERED AT PARIS

House Committee Reports a Modified Resolution Expressing Hope for Favorable Action.

WASHINGTON, Feb. 6.—The House Foreign Affairs Committee today ordered favorably reported a resolution expressing the hope that the Peace Conference would "favorably consider the claims of Ireland to the right of self-determination." Four of the seventeen members of the committee attending the meeting, it is understood, voted against the resolution, which reads:

"Resolved, by the House of Representatives, (the Senate concurring,) That it is the earnest hope of the Congress of the United States of America that the Peace Conference now sitting in Paris, in passing upon the rights of various peoples, will favorably consider the claims of Ireland to the right of self-determination."

The resolution was a substitute for that of Representative Gallagher, Democrat, of Illinois, requesting the American delegates to "present and urge on the Peace Conference the right to freedom, independence, and self-determination of Ireland, predicated upon the principle laid down by the President in his plea for an international league, that 'all Governments derive their just powers from the consent of the governed.'"

HOPE BERNE PARLEY WILL CHECK EXCESS

Regret Expressed in Paris That American Labor Leaders Are Absent.

WANT A NEW SOCIALISM

Belief That Reorganization on Thomas's Lines Would Help World Peace.

By WALTER DURANTY.

Copyright, 1919, by The New York Times Company.
Special Cable to THE NEW YORK TIMES.

PARIS, Feb. 5.—The refusal of the American and Belgian labor leaders to participate in the Berne conference has caused some regret in Paris, and that not only in Socialist circles.

While there is naturally a tendency to sympathize with the objection made by Samuel Gompers to associating with and greeting as comrades delegates from the Central Powers who, technically at least, are still our enemies, the initial action of Thomas, Renaudel, and the other French patriotic Socialists in challenging the German delegates upon their share in the responsibility for the war has caused a considerable revulsion of feeling here.

Even the French opponents of international socialism admire Thomas's attitude, and they wish that he had had the support of American and Belgian delegations in his attempt to reorganize "L'Internationale" as a working force for world betterment in co-operation and sympathy with the wider internationalism of the League of Nations.

Clemenceau's L'Homme Libre, which cannot be suspected of overmuch sympathy for socialism, says in an editorial that the results of the Berne conference may be of great importance, not only for the future of socialism, but of the world. The Thomas program, says the writer, is clear and precise, proposing first the establishment of the responsibility for the war, then a discussion of peace terms according to President Wilson's principles, and finally a decision on the much-vexed question of Bolshevism.

Hope of Allaying Danger.

In view of world conditions today, with immense areas of Russia and Germany under régimes that represent opposite poles of Socialist practice, with labor troubles in a state of crisis in Great Britain, and ominous mutterings of a threatened storm in France, the reconstitution of L'Internationale on lines such as Thomas hopes to achieve would meet with general approbation here. Even delegates of enemy powers who have eschewed both the old subservience to Kaiserism and the new "camouflaged revolution," might do useful work, it is held, in teaching their fellow-countrymen the necessity for a thorough change of heart and genuine repentance.

The new organization, it is also suggested, would be a valuable factor in improving the position of the workers, helping to settle labor disputes, and generally contributing to the maintenance of healthy industrial conditions against the destructive flood of Bolshevism.

That is one side of the picture—patriotic, progressive internationalism in unison with President Wilson's program for the evolution of a better world for humanity. But there is another side—class war, bitter and relentless. That implies the union of the laboring class all over the world against capital under Lenine's banner of the destruction of all existing social order, as the first step to building up the Marxian Utopia of communism and universal equality.

Attacks Thomas as Apostate.

There is heavy pressure on the side of the disintegrating forces, as may be judged by the attitude of L'Humanité, the official organ of the French Socialist Party. In an editorial today it attacks Thomas and Renaudel as apostates from the true Socialist gospel, according to Karl Marx, of uncompromising hostility toward capitalism, and charges them with endeavoring to hand over the Internationale to its natural enemies.

The writer asks bitterly if they intend to condemn the Bolshevist Government of Russia on the hearsay of its bourgeois, aristocratic, and capitalist opponents, and refers to the "glorious shades of Liebknecht and Rosa Luxemburg."

So the issue is set squarely before the Berne delegates—class war or cooperation, world patriotism or world revolution. Their choice may be momentous.

WILSON TRIES TO END ITALIAN-SLAV SNARL

Receives Orlando and Serbian Official—Turks Still Press Us to be Mandatory.

PARIS, Feb. 6, (Associated Press.)—President Wilson was in consultation separately today with Vittorio Orlando, the Italian Premier, and M. Trumbitch, the Jugoslav Foreign Minister.

The indications were that an effort was being made by the President to mediate between the two nations to aid them to reach an agreement for the settlement of convicting claims regarding Albania, Fiume, Istria and Dalmatia, and thus relieve the Supreme Council of the embarrassment of deciding arbitrarily on this issue, which is regarded as one of the most serious before the Peace Conference.

It is understood that Premier Orlando presented to the President what he declared Italy's minimum and irreducible claims with regard to the east coast of the Adriatic and Fiume.

Premier Venizelos of Greece called upon Premier Orlando of Italy last evening and the two engaged in a long conversation concerning the aspirations of their respective nations. The chief issue regards territory on the Eastern Adriatic which Greece claims as Northern Epirus. This territory is maintained by the Albanians to be southern Albania, and the Albanians, it is said, considering themselves under the protection of Italy, want her support in their contention.

The American delegation to the Peace Conference has received numerous petitions from committees, municipalities, and representatives of territories under Ottoman rule, asking to be put under the protection of the United States, or urging at least that America shall be the mandatory intrusted with their government. More significant still is the pressure brought to bear to bring about a decision by which America shall be intrusted with the duty of looking after Constaninople, the Bosporus, and the Dardanelles, which, it is believed, will be internationalized by the Peace Conference.

The great European Powers are urging America to accept that responsibility.

Referring to objections that American public opinion is opposed to any interference in the government of other countries, especially outside the American Continent, Salvatore Barzilai, former member of the Italian Cabinet, said:

"By participating in the war and by taking a leading part in the Peace Conference, the United States has undertaken such moral obligations as almost constitute international duties, the fulfillment of which becomes a point of honor to any member of the Society of Nations."

Persia is pressing earnestly for representation at the Peace Conference on the ground that she suffered more war damage, perhaps, than any of the smaller nations with the exception of Belgium, but because of British pressure, she was unable to take part in the war. M. Moshaver-el-Mamalek, Persian Foreign Minister, is at the head of a delegation of five now in Paris, seeking recognition from the Peace Conference.

While the Persians have not agreed upon the boundaries they will claim for their country, if they are admitted to the conference, it is known that they seek the restoration to Persia of districts in the Caucasus and Turkestan, which passed from Persian into Russian hands during the last century. They will also ask that the Kurds on their northwestern boundary be added to Persia on the ground that the two peoples are of the same blood and religion.

Great Britain has granted the Persians a sympathetic hearing, and the American delegation is apparently disposed to consider their claims.

SEE LEAGUE CRIPPLED BY 'RESERVATIONS' PLAN

Senators Can Amend Treaty at Will Under the Reported Arrangement at Paris.

Special to The New York Times.

WASHINGTON, Feb. 6.—Senators were interested today in THE NEW YORK TIMES dispatch from Paris indicating that the powers signing the constitution of the League of Nations, could make reservations as to features to which they would not subscribe, whether in whole or in part.

The point was [illegible] if this was carried out, it [illegible] that the Senate, when the [illegible] before it for ratification, would [illegible] able to write its own reservations, so that, if it chose, it might upset many fundamental features of the constitution of the league. The opinion was voiced that, with a multiplicity of reservations, written by various nations, the potency of the league would be gone.

"A league of nations with each nation having greservations as to this or that affair pertaining to its vital national life would be an empty shell," said Senator Reed of Missouri. "It would have no bottom or top or sides. The Senate undoubtedly, under this scheme, if it is put into effect, could write its own reservations and make the league just a little bit more useless. What I wish is that they would stop talking so much over there in Paris and send the soldier boys home. Let us quit palavering and wind the war up with a substantial peace. We have work to do here at home."

Senator Johnson, Republican, of California said:

"I do not doubt that, with the privileges of these reservations, the Senate could practically rewrite the League of Nations. The redraft would go to the President in that event and he could accept it and submit it to the other nations signatory to the treaty, or he could throw it away. A League of Nations with reservations maintained by all the nations would be, in effect, no league at all. It would be a league on paper and without power to do anything worth while."

Senator Borah, Republican, of Idaho remarked:

"The Senate undoubtedly would be glad to have the precedent established of writing reservations into a treaty and would feel free to make any reservations it saw fit. One of these undoubtedly would concern the Monroe Doctrine. It seems to me that a League of Nations, based on a supposed agreement by which each nation makes its exceptions, would be much lacking in unity of design and purpose. It would simply be unilateral, and would lack system. But at the same time I presume that if it is called the League of Nations, it would have certain necromantic power which we cannot yet comprehend."

ARABS' CASE BEFORE COUNCIL.

Prince Feisal, King's Son, Presents Their Claims.

PARIS, Feb. 6.—Prince Feisal, son of the King of the Hedjaz and commander of the Arab forces in Damascus, presented the case of the Arabs to the Supreme Council this afternoon. The formal announcement was issued:

The President of the United States, the Premiers and Foreign Ministers of the allied and associated powers, and Japan's representative on Feb. 6 heard Prince Feisal, who presented the case of the Arabs.

The Commission on International Labor Legislation, under the Chairmanship of Mr. Gompers, also met. The commission commenced a detailed examination of the draft of a convention which provides for the creation of a general organization, with a view to securing the progress of the international labor legislation. Small States, members of the League of Nations, would necessarily be members of this organization. The two first articles of the draft were adopted.

In yesterday's session the Supreme Council received from M. Kramarz and M. Benes a statement of the claims of the new Czechoslovak Republic. These delegates asked that Czechoslovakia comprise Bohemia, Moravia, Silesia, Slovakia, and the Ruthenian section of Hungary, as well as outlying regions where the Czechoslovaks are largely in the majority. This would embrace territory populated by about 13,000,000 people.

The necessity of giving the new State an outlet to the sea was emphasized, it being pointed out that a way should be found northward by the Elbe and Vistula to the North and Baltic Seas, eastward by the Danube to the Black Sea, or southward through Trieste or Fiume to the Adriatic. To this end the delegates asked for the internationalization of waterways and railways, giving them these outlets.

The Supreme Council decided to name a commission of eight members, two each from France, Great Britain, Italy, and the United States, to look into the technical aspects of these claims.

BLOCKADE COUNCIL FORMED.

McCormick Heads Body to Consider Lowering Bars on Imports to Foe.

PARIS, Feb. 5.—A Supreme Allied Blockade Council has been organized to arrange for a relaxation of embargoes upon imports into enemy countries.

Vance McCormick, the American member, has been chosen chairman. The other members are Lord Robert Cecil and Baron Rothermere, for Great Britain; Etienne Clementel, Minister of Commerce, for France, and Dr. Silvio Crespi, Minister of Food, for Italy.

FAVOR LEAGUE PLAN TO SAFEGUARD PEACE

Atlantic Congress at Final Session Adopts a Platform Upholding the President.

TO RAISE $500,000 FUND

Delegates Pledge Their States to Raise Quotas—Cardinal Gibbons Sends Letter to Taft.

The Atlantic Congress for a League of Nations completed its work yesterday with the adoption of a platform in favor of "the creation of a league of free nations to safeguard the peace now won by the United States and the Allies," a platform which at once was forwarded by cable to President Wilson in Paris and telegraphed to the United States Senate. Before concluding the two-day conference the delegates, in State caucuses, pledged all their States to raise their quotas of the $500,000 fund needed for propaganda purposes. A congress held similarly under the auspices of the League to Enforce Peace, of which William H. Taft is President, starts this morning in Boston and is to be followed in turn by seven others covering all parts of the country.

Besides its business session, the congress held three meetings yesterday—two in the Hotel Astor and one last night in the Seventy-first Regiment Armory, at which noted Americans discussed the advantages to be gained from a league of nations. At the morning session the subject was considered from the standjoint of religion and social progress; the afternoon conference at which Edward A. Filene of Boston, was sponsibility of the American Democracy the chief speaker, discussed the refor establishing a league, Mr. Filene devoting himself particularly to an analysis of commercial and economic phases. At last night's gathering labor's demand for the league was expressed by Frank P. Walsh, former joint Chairman of the War Labor Board; Hugh Frayne, organizer for the American Federation, and others, several of the speakers asserting that labor's interest in permanent peace was the most vital of all because, they said, labor bore the brunt of wars.

Text of the Platform.

This is the platform presented by Dr. Henry van Dyke, Chairman of the Committee on Resolutions and adopted unanimously:

The purposes of the war can be effected and the objects of the treaty of peace about to be drawn can be achieved only by the creation of a league of free nations to safeguard the peace now won by the Allies and the United States. To maintain the settlement of international differences and disputes by reason, justice, and conciliation, rather than by war, and thereby to promote the free, orderly, and peaceful development of the world, this league should have behind it the united force of these nations.

The League to Enforce Peace stands by and upholds the President in an effort to secure an agreement between the powers covering the details of organization, the definition of functions, and the formulation of the joint obligations which the great nations would assume for maintaining the authority of such a league and carrying out its purposes.

We are convinced that the public opinion of the United States is in favor of a league to maintain the peace of the world and will sustain and justify the President and his colleagues at the Peace Conference in approving, in terms consonant with the Constitution of the United States and the spirit of the American people, the assumption by this country of its proportionate burden, in company with the other great nations, for maintaining the authority of such a league.

Sees America as the Leader.

Norman Hapgood, President of the League of Free Nations Association, opened the afternoon session with the declaration that the United States was leading in seeking to apply to the whole world those principles of co-operation that Washington and a few other leaders "induced thirteen suspicious Colonies to undertake over a hundred years ago," adding:

"I have pretty good sources of information from Paris, and I know that a month ago there was much discouragement among our representatives because of the lack of support in this country for the President's efforts. That situation has improved in a month, but it is still true that the President is geting much more enthusiastic support from the populace in other countries than he is from his own public."

Edward A. Filene, prominent in New England commerce, a strong supporter of President Wilson and Chairman of the League's Committee on Finance, following Mr. Hapgood, advanced the two propositions that the right kind of league must rest upon a constructive peace based upon justice and sound principles of organization and that the right kind of league must take into account the fact that the lasting peace of the world must be based upon the effective and harmonious working out of problems of business relations between nations, asserting that there are several problems of business and economics that must be met by international co-operative action if the peace of the world is to be kept during the next few years, not to mention lasting peace.

Mr. Taft opened the morning session by reading a letter from Cardinal Gibbons of Baltimore, who was unable to come to address the gathering. The Cardinal wrote that there remained a task as difficult as that of winning the war—the rearrangement of the map of Europe so as to keep Germany forever from conspiring against the peace of the world, and the adoption of international machinery for adjustment of international differences and arrangements for uniting economic and military power if need be to maintain justice and reasonable reconciliation of international claims. His letter concluded:

"These are the things, I understand, your league is urging upon the President and other members of the Peace Congress at Paris, and these are the things that your league is urging upon the Senate and the Congress of the United States as a necessary sequence to the victory of the war, if that victory is to have its proper fruits and to justify the welter of blood and the expenditure of vital energy to which the world has subjected itself. With these aims I am in hearty accord, setting forth principles which are eternal and abiding."

Mgr. Lavelle, rector of St. Patrick's Cathedral, said that the establishment of a league, in its potential blessing, was intensely religious and full of promise of all the things for which religion existed.

In addition to the delegates to the congress, several hundred labor leaders and welfare workers attended the final session at the Seventy-first Regiment Armory last night, at which Mr. Taft urged that the sentiment of the plain people of the nation in favor of machinery for lasting peace might be made so manifest that timid men and reactionaries at Washington might see the light.

Frank Walsh in his address said that the success of a league depended upon the vigor and enthusiasm put behind the demand by the common citizenship of America.

"The workers, of all others," he said, "are interested in a just and effective League of Nations, which will insure the abolition of war for all time. The burden of war falls most heavily upon them."

Hugh Frayne, speaking for the American Federation of Labor, told in detail of the efforts of organized labor to insure peace, reciting particularly the efforts of the federation during the last few years, though, he explained, that did not mean that the federation opposed the entrance of this country into the war just concluded. He added:

"If there had been a League of Nations in 1914 even Germany could not have entered into the war, or would not dare to have done so, if she had so desired."

John A. Voll, President of the Glass Bottle Blowers' Association and a member of the Executive Committee of the League to Enforce Peace, also pleaded for the formation of a League of Nations and urged the workers of all countries to heed the plea of President Wilson to that end.

SOCIALISTS DEMAND A LEAGUE OF PEOPLES

Want All Nations Included in Paris Plan—Question of War Blame Is Shelved.

BERNE, Feb. 6.—The International Socialist Conference here today accepted unanimously a resolution drafted by the conference commission Wednesday on the League of Nations. The question had been discussed for two days.

The leading opinion was that a League of Nations must be formed immediately, must comprise all peoples without exception, and that it must be a league of peoples, and not a league of governments.

Arthur Henderson, the British labor leader, said that the Paris Peace Conference was attentively watching to see what the Berne conference would decide in regard to the League of Nations. Pierre Renaudel, leader of the French Majority Socialists, said that the Paris Conference must be forced to consider the will of the Berne Conference.

The conference today put aside the questions of responsibility for the war and the future position of the German Socialists in the conference by adopting a compromise resolution declaring that the conference had passed over the questions of responsibility and the German revolution and had agreed to accept the participation of the German Majority Socialists in the reconstruction of the Socialist Internationale.

The compromise was adopted unanimously except for the vote of one delegate, M. Milhaud, a Frenchman. A strong tendency to exclude the German Majority Socialists was evident in the early discussions, but a spirit of conciliation eventually prevailed.

Herman Müller, addressing the conference, said that the German Socialists had always opposed militarism, adding:

"The young republic of Germany is ready to consent to a general disarmament on the condition that all other countries do the same."

A British delegate, Mr. Macdonald, appealed to the German delegates to declare their repudiation of militarism.

"We English Socialists," he said, "do not want any peoples under arms, because we are convinced that armed nations can never become members of a real League of Nations."

Albert Thomas, former member of the French War Council, said he had no confidence in the German proposals.

Arthur Henderson, the British Laborite, said:

"The Socialists want a league of nations immediately. The secret diplomacy which caused the war has failed."

Mr. Henderson demanded that the Paris Conference accord no indemnities and no territorial acquisitions, but that there should be complete recognition of small nations.

The International Trades Union Conference opened here tonight, with forty-one delegates representing eleven countris in attendance. Delegates were present from the United States and England. Several delegations have not yet arrived.

The conference took up a discussion of international labor legislation in conjunction with the Socialist Conference now being held here. It also worked on the demands which are to be submitted to the Peace Conference. These include an eight-hour day, restrictions on the work of women and children, emigration of paupers and home work under sanitary conditions. The conditions, it was contended, should form a part of the peace treaty.

A permanent committee and a permanent international office of control for the protection of the working classes is anticipated, as is also an international labor Parliament, to be called once a year. Chairman Schneeberger said that the conference did not constitute a quorum and that it had not been regularly summoned, but that, nevertheless, it would continue its work and submit the results to the Peace Conference.

WANT AMERICAN GRAIN FOR GERMANY'S BEER

Rhneland Brewers Hope Thus to Improve the Quality, Which Is Much in Disfavor.

By EDWIN L. JAMES.

Copyright, 1919, by The New York Times Company.
Special Cable to THE NEW YORK TIMES.

COBLENZ, Feb. 6.—One of Germany's war hardships which have held over is the lack of good beer. The beer which one gets here today is considered terrible stuff by those who are able to judge. They say that it smells bad and tastes worse. There is much discontent among the Germans because of their beer.

The question of improving the brew was the subject of discussion yesterday at a meeting of the Rhineland Brewers who, after much debate, decided to look to America for grain to make better beer. It was stated that if America would furnish grain for this purpose she would be doing a great service and that President Wilson could thus greatly enhance his reputation in Deutschland.

I understand that the case will soon be laid before the American military authorities here with a plea for the expedition of action.

BANISH ARMY GAUDINESS.

Simple Stripes Replace German Officers' Once Ornate Insignia.

By EDWIN L. JAMES.

Copyright, 1919, by The New York Times Company.
Special Cable to THE NEW YORK TIMES.

COBLENZ, Feb. 6.—According to notices published in local newspapers, boys born in 1903 and 1904 may enter the training school for non-commissioned officers on April 15.

The ornate officers' insignia of the German Army have been abolished, and there has been substituted simple stripes of blue wool, to be worn on the left arm of the field-grey uniform. The shoulder insignia have been removed.

The new insignia for the lowest non-commissioned officer—the Unteroffizier—is one stripe of blue wool on the left upper arm, one centimetre wide. The Sergeant has two such stripes, the Vice Feldwebel three stripes, the Feldwebel four stripes. The Second Lieutenant has one stripe of blue wool on the left forearm, two and a half centimetres wide; the First Lieutenant has the same as the Second Lieutenant plus one small stripe; the Captain the same as the Second Lieutenant plus two small stripes; the Major has one stripe of blue wool on the left forearm, four centimetres wide, and the Lieutenant-Colonel the same as the Major, plus one small stripe. The Colonel the same as the Major, plus two small stripes.

The Major-General has one stripe of blue wool on the left forearm, six centimetres wide, and the Lieutenant General the same as the Major-General, plus one small stripe. The General has the same as the Major-General plus two small stripes.

Reports reaching the American Third Army say that the German Soldiers' Council is calling for the resignation of Peoples' Commissioner Noske, who commands the troops.

URGES AMERICAN AID IN ALLIES' STRAITS

We Must Readjust Prices, Says Krech, Before Allies Can Discuss Freedom of Control.

'TAKE THE BUMP,' HIS ADVICE

Long-Term Credits a "Cushion" for It—Depicts France's Distracting Problems.

PARIS, Feb. 5, (Associated Press.)—In advocating an international moratorium in order to give all nations breathing time, Alvin W. Krech, President of the Equitable Trust Company of New York, who has been studying the financial situation in Europe, said:

"The interdependence of the nations of the world after this cataclysm must be obvious, and therefore the situation in France, the centre of the conflict, is of vital interest to us. The enormous inflation here of the currency has created a temporary and purely fictitious plethora of money, and while the rates for money are quotably low, all food and commodity prices are well nigh prohibitive. This is coincident with the severest restriction of commercial credit.

"Neglecting for a time the indebtedness of France to her allies, (offset to some extent by the deferred collectable obligations of Belgium, Russia, the Balkans, and others held by her investors,) we find on the liability side of the ledger the cost of reconstruction, the return of her monetary circulation to an approximately normal basis, the resumption of her coal and iron production and the development of industries in the restored provinces, the re-establishment of her merchant marine, raw materials of all sorts, foodstuffs, and, lastly, the transformation and regrouping of her vast military establishment into contented industrial communities. This transformation is susceptible of accomplishment with less friction by her than in any other of the belligerent countries.

"On the asset side of the ledger the item of first importance is the matter of the German indemnity, the amount and terms of payment and the method of distribution to individual claimants. The former is in the hands of the Peace Commission, and the latter is the subject of pending national legislation. It will be months before either is definitely determined.

"The present relations between the dollar and the franc are obscured temporarily by the general prohibition on importation of all commodities and the the artificial restrictions placed by the Governments upon exchange.

"The official representatives of the United States stand squarely upon the platform of no embargoes and no restrictions respecting neutral and interallied countries, and the rationing of raw materials in the Central Powers after the indemnity terms have been determined. They are convinced that the sooner the lid is lifted the sooner will the Nations affected be able to resume their normal industrial activity. Indeed, they are urging that all embargoes affecting the Near East and the Eastern Mediterranean shall be lifted forthwith.

"The French and British Governments have accumulated considerable reserves of raw materials and manufactured goods for war purposes, which will suffice their present needs and last long enough to allow for a readjustment by conditions and new values. America must therefore look to and prepare for a readjustment of prices before her allies will discuss freedom of control and regulation in trade.

"That is, we may as well recognize the situation in which we are placed and take the bump. We can make a cushion to lessen the shock of the bump by America creating long-term commercial credits and in the creation through the aid of American banks and investors of dollar credits running over a term of years, based on security of undoubted value."

FOOTBALL ON THE RHINE.

By EDWIN L. JAMES.

Copyright, 1919, by The New York Times Company.
Special Cable to THE NEW YORK TIMES.

COBLENZ, Feb. 6.—Captain Hamilton Fish's eleven from the Fourth Division defeated the Forty-second Division team 6 to 0 in a pretty football game on the Rhine this afternoon. Despite the snow and mud on the field, just above Coblenz, the Fourth Division put up a good exhibition and seemed to justify predictions that it would win the championship of the American Third Army.

This eleven has the greatest aggregation of college football stars of any Army eleven. Its line-up as it entered the game was: Left end, Major Prickett, West Point; left tackle, Lieutenant Moriarity, Georgetown; left guard, Private Ward, Georgetown; centre, Lieutenant Col. Siebert, West Point; right guard, Major Littlejohn, West Point; right tackle, Captain Fish, Harvard; right end, Lieutenant Allen, Yale; quarterback, Lieutenant Belden, North Carolina; full back, Captain Tenney, Brown; half backs, Major Coffin, West Point, and Captain Henning Michigan.

Colonel Siebert and Captain Fish starred. The only touchdown came in the first quarter, after which the Fourth did not exert itself, easily holding the lighter Rainbow Division team, which was not in the same class.

CALL SERBS UNGRATEFUL.

Italian Papers Recall the Help Given to Them.

Special Cable to THE NEW YORK TIMES.

ROME, Feb. 6.—The newspapers lament the rapidity with which the Serbian people have forgotten to show gratitude to Italy and the Italian Navy. They say that those same people, who arrived on the shores of their country exhausted, famished, and covered with dirt, many dying of typhus and cholera, and were revived by the sight of Italian ships which had come to their rescue, did not hesitate now to take sides against Italy and to use propaganda, trying to discredit her before the eyes of her allies and keeping alive the friction between the Italians and the Jugoslavs.

Italian sailors, it is recorded, went among the Serbian population distributing food and clothing, building huts and transporting those seriously ill on board ship to be taken to Brindisi. In fact, it is urged, they did everything to alleviate their suffering.

A large number of Serbian troops were transported to Durazzo, Valona and Brindisi, where the Italian Sanitary Mission proceeded to disinfect and isolate the serious cases.

A few figures are published to show the help given to Serbia by Italy. From December, 1915, to February, 1916, 11,600 refugees were transported to Brindisi, Lipari, Marseilles and Biserta, [illegible]0,841 Serbian soldiers to Corfu, and [illegible],100 to Biserta.

To do this, six Italian steamers were used and twenty-two other Italian vessels, seventeen French, and five English. This does not include transportation of Serbian cavalry and refugees camping along the Albanian coast.

HOW BRITAIN AIDED ARABS.

Large Loans Made to Hedjas Government Every Month.

PARIS, Feb. 6.—Great Britain loaned £220,000 monthly to the Hedjas Government to enable it to take an active part in the war against the Turks, according to a letter from Alexandria published by Le Temps. The letter adds £105,000 monthly was paid to Prince Feisal, son of the King of Hedjas and a leader of the Arabian armies, who is now in Paris.

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FEARS BANKRUPTCY PLEA BY GERMANY

Raoul Peret Warns Allies to Establish and Secure Indemnities at Once.

FAVORS FINANCIAL LEAGUE

Thinks Neutrals Who Profited by the War Should Be Taxed—Reference for Invaded Lands.

PARIS, Feb. 6, (Associated Press.)—Germany is making utmost efforts to have the Allies believe that she is nearing bankruptcy, said Raoul Peret, Chairman of the Budget Commission of the Chamber of Deputies and former Minister of Justice, in discussing today the financial problems facing the Peace Conference. The first measures of the conference along financial lines, he said, should be to take measures to prevent Germany from declaring herself an insolvent debtor or a bankrupt State.

"Then," he said, "we should immediately fix the amount of our account against Germany, which she must be made to pay to the full limit of her financial ability without consideration for her feelings. It will be time enough then to decide about the method of payment. She may pay either in capital immediately or in yearly installments.

"I do not believe that Germany at the present time is in a position to pay a large amount in cash. We must not demand from her a too heavy payment now, so as not to place her in a position where she might argue that we are strangling her and killing the goose that is to lay the golden eggs.

"Whether the installments we shall demand from Germany be twenty, thirty, or fifty billions of francs yearly depends entirely upon our decision after an investigation, as to what amount Germany will be able to pay. These payments would be guaranteed by customs tariffs decided upon at the conference, reserving for ourselves the right to raise such tariffs should Germany fail to meet her obligations.

Opposes Continued Occupation.

"This would act as a means of coercion, because I do not believe that we should occupy Germany with a military force until her debt is paid. It is my opinion that once our armies of occupation return from Germany all measures should be taken to make reoccupation unnecessary.

"I believe in the creation of a financial Society of Nations, and that all expenses incurred by each nation should be put in common and an international tax levied upon all until such debts are paid. Neutrals should be included in this financial Society of Nations, especially those neutrals who profited by the war. As a matter of fact we were fighting for the neutrals as well as for ourselves, for had the Pan Germanist dream been realized it would not have been long before Holland, Sweden, Denmark, Switzerland and other neutrals would have felt the weight of Germany's iron fist."

Discussing the question whether Germany should be permitted to import raw material so as to enable her to resume her manufacturing industry, M. Peret said:

"I do not believe that all importations of raw material to Germany should be forbidden, because their industry would then be at a standstill and they would be unable to pay. Neither do I believe that they should be permitted to import without limitation because with their lower wages, longer working hours and undepleted supples of machinery they would be able to undersell any other country on the market which would be quite as great a calamity as being unable to pay. However, it will be a long time before any European country can export any raw material and the question mainly interests America.

Preference for Invaded Lands.

"I would suggest that preferential treatment be given to the allied countries as France, Belgium and Serbia have suffered the greatest damage. Raw material from America should be sent to these three countries first, the overflow being allowed to revert to Germany so as to enable her to keep her machinery working without enabling her to undersell us.

"The financial problem is the most momentous one before the Peace Conference and I am greatly surprised that it has not been considered before this. The first thing usually done when a society is founded is to elect a treasurer. Thus, if a Society of Nations is formed, a treasurer should be at once be appointed by the creation of a financial Society of Nations. The solution of the problem, to my mind, is the foundation of a financial Society of Nations in which all the expenses of every belligerent opposed to Germany shall be compiled into one sum. An inventory of Germany's resources should then be made and she should be made to pay by every mark she can get together. Then there should be international taxation, including the neutrals, to make up the balance."

GRAND JURY FINDS SERVICE LAW WEAK

Inquiry Growing Out of B. R. T. Wreck Leads to Conclusion That Board Lacks Power.

The November Grand Jury of Kings County, which indicted officials and employes of the Brooklyn Rapid Transit Company for manslaughter in both the first and second degrees in connection with the Malbone Street tunnel wreck, and which continued to investigate transit conditions in Brooklyn for two and a half months, brought in a presentment yesterday against the existing Public Service Commission law, and was discharged by County Judge Dike with the thanks of the court. The full text of the presentment follows:

To the County Court, County of Kings:

The Grand Jury of the County of Kings, by this presentment, advise the court.

That since the wreck in the Malbone Street tunnel, on Nov. 1, 1918, in which over ninety of our citizens lost their lives and nearly 200 were maimed or injured, District Attorney Lewis has examined 150 witnesses, including Public Service Commissioners and engineers, and we have continued in almost uninterrupted session for a period of two and one-half months, as the result of which indictments have heretofore been rendered against Timothy S. Williams, John H. Hallock, John J. Dempsey, William S. Menden, Thomas F. Blewitt, and Edward Luciano, alias Anthony Lewis.

As a further result of our investigation, we have concluded that the Public Service Commission law, in its practical workings, is inadequate and a relic of the period when the protection of property was supposed to be more important than the safeguarding of human life; that it is now largely useless as an instrument for the protection of the life and limbs of our people; that a law is needed at once in order to obtain a public body which can, when it desires, compel service by public corporations summarily and expeditiously and enforce prompt compliance with its orders.

We desire to compliment District Attorney Harry E. Lewis for his very thorough and exhaustive examination and work in connection with this disaster as a result of which we were able to fix the responsibility for this catastrophe.

In expressing his appreciation of the Grand Jury's work, Judge Dike said:

"You particularly have been intrusted with the examination into the tragic accident which occurred on one of your public carriers, a tragedy that not only gripped Brooklyn, but the whole country. It became your duty to investigate with the idea of placing the blame and you have fulfilled your trust. Your presentation is most interesting, not only to this community, but, I trust, to our legislators. You are discharged with the thanks of the court."

SCHIFF PRAISES JAPANESE.

Banker Says the Far East Is Safe in Their Keeping.

Jacob H. Schiff paid a tribute to the Japanese in speaking yesterday at a luncheon and meeting of the Executive Committee of the Japan Society in the Lawyers' Club, 115 Broadway. Lindsay Russell presided and the guests of honor were Baron R. Kondo, President of the Nippon Yusen Kaisha, Japan's $50,000,000 steamship corporation, and S. Mogi, one of the leading silk merchants of Yokohoma.

"Since I went to Japan thirteen years ago," said Mr. Schiff, "I have become more and more attracted to Japan and its people. They have grown on me. I have learned to respect them, for their men—their leading men—are the best type of men I have ever met. They have proved reliable in every one of their transactions, intelligent, and their word is as good as their bond. I have had transactions of importance with them, and must commend the exactitude with which the Japanese business men conduct their business. I am glad these guests are coming here now in increasing numbers, for Japan, while it is the land of the past, is also the land of the future. As long as Japan is preeminent in the Far East the Far East is safe to the rest of the world."

Baron Kondo is on his way to Paris to act as maritime adviser to the Japanese delegation at the Peace Conference.

Scott Nearing Jury Completed.

The jury to try Scott Nearing, a former professor in the University of Pennsylvania, who is charged with obstructing the draft, was completed yesterday. The case, which is in the Federal Court before Judge Julius M. Mayer, was adjourned until Tuesday next.

GERMAN LEADERS THRONG WEIMAR

Continued from Page 1, Column 5.

the tremendous extra wire facilities for the accommodation of both the newspaper men and the delegates to the Assembly.

Weimar, a clean and attractive city as compared with the present Berlin, lies under a covering of snow which has brought out numbers of sleighs in which the delegates dash to and fro on their errands.

Eichhorn's Name Stricken Off.

AMSTERDAM, Feb. 6.—Friedrich Ebert, the German Chancellor, was to open the first session of the National Assembly at Weimar at 3 o'clock this afternoon, according to advices received here. Dispatches from Berlin stated that after the meeting of the body was thus opened the chair was to be taken by the oldest member of the Assembly, probably Herr Pfannkuch.

The advices also report that many members for Alsace-Lorraine presented themselves for the first sitting of the Assembly.

The name of Herr Eichhorn, former Chief of the Berlin Police, who was ousted in the troubles with the Spartacides, will be stricken from the roll of membership of the Assembly, as his whereabouts is not known at Weimar. He will be succeeded by the candidate in his district who received the next largest vote.

LONDON, Feb. 6.—Herr Eichhorn is in Sweden, according to a wireless dispatch from Stockholm quoting the Aftonbladet of that city. He went to Sweden after the Danish Government had refused to allow him to remain in Denmark, where he took refuge when he fled from Berlin.

BATTLE IN MAGDEBURG AS NEW REVOLT STARTS

Rebels Storm Court House, Free Prisoners, and Pillage—Government Troops Attack Them.

PARIS, Feb. 6.—Serious disorders have broken out in Magdeburg, the capital of Prussian Saxony, according to Berlin advices.

Soldiers and sailors, armed with grenades and machine guns, smashed in the doors of the Court House, liberated 160 prisoners, broke shop windows, pillaged shops and trained machine guns on the inhabitants.

The Government troops are vigorously attacking the Revolutionists.

Magdeburg lies on the Elbe, 76 miles southwest of Berlin. It is considered one of the strongest fortresses of Germany, consisting of a citadel, redoubts and a circle of detached forts. Before the war the city had a population of nearly 300,000.

The iron and steel industry of Magdeburg was closely associated before the war and probably during the period of hostilities with the great Krupp establishment at Essen.

HUNDREDS SHOT DOWN IN BREMEN FIGHTING

85 Killed, Many Wounded—Majority Socialists Establish a New Regime in City.

PARIS, Feb. 6.—A dispatch from Bremen announces that during the fighting in that city on Tuesday eighty-five persons were killed and several hundred wounded.

AMSTERDAM, Feb. 6.—A new provisional government, composed of five Majority Socialists, has been proclaimed in Bremen. It takes the place of the government composed of "People's Mandatories" and the Workmen's Council.

BERLIN, Feb. 5, (Associated Press.)—The Spartacus organ, the Red Flag, which since its resumption of publication a few days ago has been indulging in the most violent attacks on the Ebert government, issued today an appeal to the workingmen to avenge the "throttling" of the Bremen insurrection by adopting resolutions of protest and electing new Soldiers' and Workmen's Councils under radical control.

The paper demands the overthrow of the Government and refers to Premier Ebert and Philipp Scheidemann as "bloodhounds." It calls the workingmen "to the breastworks" and urges them to gather for the purpose of inspiring "terror."

The organ of the Independent Socialists, Die Freiheit, says that now that the details of the Bremen fighting are known, "the soldiers and workingmen should protest against the present shame-covered Government and create a new storm of fury which ought to sweep it from its place."

The Majority Socialist organ Vorwärts exults over the outcome of the Bremen revolt.

"With the restoration of order in Bremen," it says, "the Sparticides have lost one of their strongholds. The result is a further step in achieving the ordered conditions which alone can enable the German people to find their way out of their present misery."

WAR REVENUE BILL BEFORE CONGRESS

Continued from Page 1, Column 1.

shape of the most severe penalties for wilful violation of the spirit of the proposed legislation.

The question of the decreased value of plants and machinery, expanded or turned over to war work, as a result of the signing of the armistice and the cessation of hostilities, has appeared as one of the outstanding questions in connection with the determination of taxable income. An insertion was made in Section 234 by the conferees providing for "a reasonable allowance for obsolescence in the case of buildings, machinery, equipment, or other facilities constructed, erected, installed, or acquired on or after April 6, 1917, (the date of America's entry into the war) for the production of articles contributing to the prosecution of the present war, and in the case of vessels, &c."

Last Filing Day March 15.

Paragraph 14 of Section 234 provides that at the time of filing returns for the taxable year 1918, which, in the proposed law is March 15 next, a taxpayer may file also a claim in abatement based on the fact that he has sustained a substantial loss, whether or not actually realized by sale or other disposition, resulting from material reduction of the value of inventory for such taxable year, &c. But the provision is inserted that this shall not be made on loss due to temporary fluctuation in the market value of the product. It has been stated that this provision concerning temporary fluctuations was inserted as a safeguard against any deliberate attempt to knock down values temporarily in order to escape just tax and to prevent any from escaping tax who might claim deduction on a commodity the value of which would be depressed for a short time, and which might be held by the owner looking for an increase later on when the demand for the commodity was greater.

Much comment was heard today also over the fact that the bill provides for the first returns to be filed on March 15 instead of in June, as in the 1917 legislation, because of the delay which has attended the conference agreement. There was a report that an effort was being considered by Senate conferees to obtain a definite extension of this date for filing the first return by pressing the passage of a separate joint resolution in Congress.

The Senate provisions for a normal tax of 12 per cent. on the incomes of individuals in excess of credits and exemptions provided, with the exception that the rate shall be 6 per cent. on the first $4,000, is adopted for the tax year 1918. Thereafter the rates shall be respectively 8 and 4 per cent. The Senate surtaxes on individual incomes, which were adopted, begin in section 211, subdivision (a) at 1 per cent. on the amount of net income between $5,000 and $6,000, and increase, by a graduated scale, to 65 per cent.

Sub-division (b) of this section, a Senate amendment adopted by the conferees, provides that the tax on mines, oil or gas wells, where the principal value was demonstrated by prospecting, shall not exceed 20 per cent. of the selling price.

The original House provisions relating to partnerships and personal service corporations, as presented in Section 218, are not materially altered. Individuals carrying on business in partnership shall be liable for income tax only in their individual capacity. The House provisions for payment of tax at the source are largely retained.

Taxes on individual and corporation incomes may be made in quarterly payments if the taxpayer desires. The date for filing the first returns is fixed in Section 227, Sub-division (a.)

Taxation of Corporations.

The normal tax for the calendar year 1918 on corporations is fixed at 12 per cent. of the amount of net income, in excess of credits provided, by the adoption of the Senate amendment as stated in Paragraph 1 of subdivision A of Section 230. For each calendar year thereafter the normal tax is put at 10 per cent. The House conferees had first sought an 18 per cent. tax for 1918. The Senate conferees wanted to fix the tax after 1918 at 8 per cent. The 12 and 10 per cent. schedules adopted represented a compromise.

Conditional and other exemptions are covered in Section 231, including an addition, inserted by the conferees, dealing with domestic building and loan associations and co-operative banks. The Senate conferees deferred to the House in the matter of taxes on insurance, the proposed law, effective April 1, providing for taxation on practically existing rates, based on policies written.

The Senate amendment (Section 210) providing that corporations which are affiliated within the meaning of the section shall, under prescribed regulations, make a consolidated return of net income and invested capital, with an added provision concerning affiliated corporations organized since August 1, 1914, and 50 per cent. of whose gross income comes from Government contracts entered into since April 6, 1917. In the latter case the corporations shall be separately assessed.

Section 250 of this Title presents the conditions on which returns may be made quarterly. The original House provision was for payment in three installments.

The old Section 262—a Senate amendment providing for 100 per cent. tax on campaign contributions over $500—is eliminated from the bill.

Title III, now changed to read "War-profits and Excess-profits Tax," represents a compromise. The Senate proposed for 1918 an excess profits tax of 30 per cent. of the amount of net income not in excess of 20 per cent. of invested capital; a 60 per cent. tax in excess of 20 per cent. of the invested capital, and an 80 per cent. war profits tax, with rates of 20 per cent., and 40 per cent., to be substituted for the 30 and 60 per cent. tax for 1919.

The House conferees stood out for a 65 per cent. tax on net income in excess of 20 per centum of the invested capital in 1918, and an 80 per cent. war profits tax on war contracts in 1919. Concessions were made to the House conferees in the conference report, thus adding 5 per cent. to the excess profits tax on net incomes in excess of 20 per cent. of invested capital, to the taxes of corporations which escape the war profits tax. This surrender by the Senate conferees will make a considerable increase in the taxes collected. The details of these taxes are covered in Section 301. The conferees added the provision that any corporation whose net income for the taxable year was less than $3,000 shall be exempt from taxation under this title.

Intangible Assets.

The conferees included the House provision for the inclusion of intangible property, such as patents, copyrights, &c., in invested capital, as provided in Paragraphs 4 and 5 of Subdivision (a), of Section 326, with the proviso, added by the conferees, that the total amount in no case shall exceed, in the aggregate, 25 per cent. of the par value of the total stocks or shares of the corporation outstanding at the beginning of the taxable year. The subject of invested capital is dealt with at length in this section, and appears as a rewritten section, covering both House and Senate proposals.

A compromise was reached also on the question of estate taxes proposed in the original House draft. The Senate submitted an amendment providing for an inheritance tax, but to this the House members of the conference would not defer. The outcome was the adoption of the House estate tax system as presented in Title 4. The original House proposal was to have the tax begin at 3 per cent. of the net estate not in excess of $50,000 and gradually reach 40 per cent. of the amount by which the net estate exceeded $10,000,000.

The new title provides for the House system of estate tax, with the rate beginning at 1 per cent. on the amount of the net estate, not in excess of $50,000, and running up to 25 per cent. of the amount by which the net estate exceeds $10,000,000. The conferees wrote in a paragraph that the taxes imposed should not apply to the net estate of any decedent who has died or may die in the present war while serving in the military or naval forces. Other exemptions relating to legacies to public or charitable or educational purposes, &c., were written in by the conferees.

The existing law is followed largely by the conference agreement on taxes on transportation and other facilities. The schedule is effective April 1. It reduces from 10 per cent. to 8 per cent. the tax on seats, berths, and stateroom accommodations in sleeping or parlor cars and on vessels. A provision is added by the conferees that taxes on water transportation on American lines shall not exceed the tax schedule placed by foreign countries on their lines.

Higher Taxes on Beverages.

The new tax on beverages follows the Senate amendments, so far as the rates are concerned. They are covered in detail in Title VI of the bill. The House proposed a tax of $8 a gallon on distilled liquor for beverage purposes, and the Senate cut it to $6.40, which is twice the present tax. The House wanted a tax of $4.40 on distilled spirits not for beverage purposes. The Senate cut this to $2.20 and that rate was accepted. The title goes into the taxation of wines and beer, as well as near-beer and table waters.

Title VII. goes into detail concerning taxes on cigars, tobacco and manufactures thereof. The taxes on admissions, and dues to clubs, are covered in Title VIII.

Title IX., dealing with excise taxes and including luxury and semi-luxury taxes, will affect a great mass of people. The taxes as presented in the conference report represent, in most instances, the Senate amendments. These amendments cut taxes on pianos and other musical instruments, including talking machines, from the House proposal of 10 per cent. to 5 per cent. The House tax of 10 per cent. is retained on sporting goods. The chewing gum tax represents a cut, by the Senate amendment, from 6 per cent. to 3 per cent. The Senate put in a tax of 10 per cent. on hunting knives and agreed to a 100 per cent. tax on dirks, sword canes, and weapons of that sort. The Senate amendment cut the proposed tax on toilet soaps from 10 per cent. to 3 per cent. Men's and boys' suits and overcoats and women's and misses' suits and cloaks were eliminated from the taxable items, but hats, shoes, shirts, and other clothing over a certain stated price—as low as $3 in the case of shoes—are taxed 10 per cent. So are silk stockings costing men more than $1 and women $2. These are a few typical cases.

The special taxes in Title X include most of the Senate amendments, with a paragraph written in by the conferees covering insurance taxes imposed by this title. The Senate taxes were, as a general proposition, slightly lower than the House proposals.

Representative Rainey's proposal to strengthen the Harrison Anti-Drug Act of 1914, and providing for the close supervision of all persons, including dispensing physicians, who sell medicines containing habit-forming drugs, was adopted by the conferees. It provides for a licensing system and a record of all sales. This provision is known as Section 1007, and is included in Title X.

Stamp taxes are retained, including a 1 cent tax for each 25 cents or fraction thereof on parcels sent by parcel post.

The prohibitory tax on child labor—a tax in addition to all others levied in the bill—is included in Title XII. It was a Senate addition to the original House bill. Under general administrative provisions, the bill provides for an Advisory Tax Board of not to exceed six members.

The income tax salary exemption provided for persons in the military service retains the House maximum of $3,500 and provides that such exemption shall be limited to those in active service, regardless, however, of foreign or domestic service.

TAXES ON INCOMES AND THE SUPERTAXES

Amounts Paid Under Previous Laws Compared with Those Levied Under New Law.

Special to The New York Times.

WASHINGTON, Feb. 5.—The tremendous increase in the taxes that are to be paid out of personal incomes under the new tax provisions, as compared with the taxes paid under legislation for previous years is shown by tables, prepared from figures supplied to THE TIMES by Treasury Department experts.

In 1913, 1914, and 1915 a married man with a net personal income of $50,000 paid a normal tax of $160 and a surtax of $300, or a total tax on personal income of $760. In 1916 the normal tax on a similar net income was $400 and the total personal income tax $1,320. In 1917 the normal tax was $1,880 and the surtax $3,300, or a total of $5,180.

Under the new bill a man with a net income of $50,000 would pay a normal income of $5,520 and a surtax of $5,510, or a total of $11,030, about fifteen times the tax of 1915.

The man with a net income of $1,000,000 will lose nearly 70 per cent. of it under the bill just completed. In 1915 his normal tax would have been $9,906, and his surtax $50,050, a total of $60,046. In 1916 his normal tax was $19,920 and his surtax $83,000, a total of $101,920. In 1917 his normal tax was $39,880 and his surtax $432,300, a total of $475,180. Under the bill just reported from conference his normal tax will be $110,520, his surtax $583,510, and the total tax $694,030.

In 1913, 1914, and 1915 the normal tax on the net personal income of a married man was 1 per cent. after an exemption of $4,000, and the surtax began after the first $20,000. In 1916 the normal tax was 2 per cent. after an exemption of $4,000 for married men and the surtax began on income over $20,000. The highest surtax rate in 1916 was 13 per cent. on that part of the income above $2,000,000.

In 1917 the normal tax was 2 per cent. on the excess of $4,000, as provided under the 1916 law, and 2 per cent. additional on all income above $2,000. The surtax began at $5,000.

In the proposed law the normal tax is 6 per cent. on the first $4,000 of net income and 12 per cent. on net income over $4,000. The surtax begins at $5,000, and runs on a graduated scale to 64 per cent. of the amount over 500,000, and not over $1,000,000. On the part of the income in excess of $1,000,000, the surtax is 65 per cent.

The taxes outlined are for married men, who get a stated exemption of $2,000, and also certain exemptions, deducted before the net income is computed. To single men are allowed a stated exemption of $1,000 and minor deductions.

Table of Normal Taxes.

The table given here shows the normal taxes paid by married men in 1916 and 1917, and those which will be payable under the new law. The surtaxes are given in another table and must be added to normal taxes by those whose incomes are subject to surtaxes, to get at their total taxation on personal incomes.

Here is the table of normal taxes:

Net Income.	1916 Law.	1917 Law.	New Law.
$3,000	..	$20	$60
4,000	..	40	120
5,000	20	80	180
6,000	50	120	240
7,000	60	160	360
8,000	80	200	480
9,000	100	240	600
10,000	120	280	720
11,000	140	320	840
12,000	160	360	960
13,000	180	400	1,080
14,000	200	440	1,200
15,000	220	480	1,320
16,000	240	520	1,440
17,000	260	560	1,560
18,000	280	600	1,680
19,000	300	640	1,800
20,000	320	680	1,920
21,000	340	720	2,040
22,000	360	760	2,160
23,000	380	800	2,280
24,000	400	840	2,400
25,000	420	880	2,250
26,000	440	920	2,640
28,000	480	1,000	2,880
30,000	520	1,080	3,120
32,000	560	1,160	3,360
34,000	600	1,240	3,600
36,000	640	1,320	3,840
38,000	680	1,400	4,080
40,000	720	1,480	4,320
42,000	760	1,560	4,500
44,000	800	1,640	4,800
46,000	840	1,720	5,040
48,000	880	1,800	5,280
50,000	920	1,880	5,520
52,000	960	1,960	5,760
54,000	1,000	2,040	6,000
56,000	1,040	2,120	6,240
58,000	1,080	2,200	6,480
60,000	1,120	2,280	6,720
62,000	1,160	2,360	6,960
64,000	1,200	2,440	7,200
66,000	1,240	2,520	7,440
68,000	1,280	2,600	7,680
70,000	1,320	2,680	7,920
72,000	1,360	2,760	8,160
74,000	1,400	2,840	8,400
76,000	1,440	2,920	8,640
78,000	1,480	3,000	8,880
80,000	1,520	3,080	9,120
82,000	1,560	3,160	9,360
84,000	1,600	3,240	9,600
86,000	1,640	3,320	9,340
88,000	1,680	3,400	10,080
90,000	1,720	3,480	10,320
92,000	1,760	3,560	10,560
94,000	1,800	3,640	10,800
96,000	1,840	3,720	11,040
98,000	1,860	3,800	11,280
100,000	1,920	3,880	11,520
150,000	2,920	5,880	17,520
200,000	3,920	7,880	23,520
300,000	5,920	11,880	35,520
500,000	9,920	19,880	59,520
1,000,000	19,920	39,880	110,520

Comparison of Surtaxes.

A table showing the surtaxes for 1913, 1914, and 1915, which were identical, for 1916, and 1917, are next given. The zone tax is the tax computed for each step in the table and is added to the total next preceding to obtain the total surtax. Here are the schedules:

SURTAXES FOR 1913, 1914, AND 1915.

		Zone Tax.	Total Surtax.
$20,000 to	$50,000	$300	.....
50,000 to	75,000	500	$800
75,000 to	100,000	750	1,550
100,000 to	250,000	6,000	7,550
250,000 to	500,000	12,500	30,050

Above $500,000, 6 per cent.

SURTAXES FOR 1916.

		Zone Tax.	Total Surtax.
$20,000 to	$40,000	[illegible]	..
40,000 to	60,000	400	$600
60,000 to	80,000	600	1,200
80,000 to	100,000	800	2,000
100,000 to	150,000	2,500	4,500
150,000 to	200,000	3,000	7,500
200,000 to	250,000	3,500	11,000
250,000 to	300,000	4,000	15,000
300,000 to	500,000	18,000	33,000
500,000 to	1,000,000	50,000	83,000
1,000,000 to	1,500,000	55,000	138,000
1,500,000 to	2,000,000	60,000	198,000

Above $2,000,000, 13 per cent.

SURTAX FOR 1917.

		Zone Tax.	Total Surtax.
$5,000 to	$7,500	$25	$25
7,500 to	10,000	50	75
10,000 to	12,500	75	150
12,500 to	15,000	100	250
15,000 to	20,000	250	500
20,000 to	40,000	1,600	2,100
40,000 to	60,000	2,400	4,500
60,000 to	80,000	3,400	7,900
80,000 to	100,000	4,400	12,300
100,000 to	150,000	13,500	25,800
150,000 to	200,000	15,500	41,300
200,000 to	250,000	18,500	59,800
250,000 to	300,000	21,000	80,800
300,000 to	500,000	96,000	172,800
500,000 to	750,000	125,000	297,800
750,000 to	1,000,000	137,500	435,300
1,000,000 to	1,500,000	305,000	740,300
1,500,000 to	2,000,000	310,000	1,050,300

Over $2,000,000, 63 per cent.

The table next given, which was prepared by Treasury Department experts, by request of THE NEW YORK TIMES, shows the proposed surtaxes under the new law.

It begins at $6,000 as the first tax is levied on the amount of net income above $5,000. After the first tax of 1 per cent. on the part of the net income between $5,000 and $6,000, the tax proceeds by steps or zones of $2,000 each up to $100,000, the tax being cumulative and the percentage of tax increasing with each zone.

Here is the surtax table as reported by the conferees:

Net Income.	Subject to Surtax.	Zone Rate, P. C.	Zone Tax.	Total Surtax.
$6,000	$1,000	1	$10	$10
8,000	3,000	2	40	50
10,000	5,000	3	60	110
12,000	7,000	4	80	190
14,000	9,000	5	100	290
16,000	11,000	6	120	420
18,000	13,000	7	140	550
20,000	15,000	8	160	710
22,000	17,000	9	180	800
24,000	19,000	10	200	1,090
26,000	21,000	11	220	1,310
28,000	23,000	12	240	1,550
30,000	25,000	13	260	1,810
32,000	27,000	14	280	2,000
34,000	29,000	15	300	2,300
36,000	31,000	16	320	2,710
38,000	33,000	17	340	3,080
40,000	35,000	18	360	3,410
42,000	37,000	19	380	3,700
44,000	39,000	20	400	4,190
46,000	41,000	21	420	4,610
48,000	43,000	22	440	5,050
50,000	45,000	23	460	5,510
52,000	47,000	24	480	5,990
54,000	49,000	25	500	6,490
56,000	51,000	26	520	7,010
58,000	53,000	27	540	7,550
60,000	55,000	28	560	8,110
62,000	57,000	29	580	8,690
64,000	59,000	30	600	9,290
66,000	61,000	31	620	9,910
68,000	63,000	32	640	10,550
70,000	65,000	33	660	11,210
72,000	67,000	34	680	11,890
74,000	69,000	35	700	12,590
76,000	71,000	36	720	13,310
78,000	73,000	37	740	14,050
80,000	75,000	38	760	14,810
82,000	77,000	39	780	15,590
84,000	79,000	40	800	16,390
86,000	81,000	41	820	17,210
88,000	83,000	42	840	18,050
90,000	85,000	43	860	18,910
92,000	87,000	44	880	19,790
94,000	89,000	45	900	20,690
96,000	91,000	46	920	21,610
98,000	93,000	47	940	22,550
100,000	95,000	48	960	23,510
150,000	145,000	52	26,000	49,510
200,000	195,000	56	28,000	77,510
300,000	295,000	60	60,000	137,510
500,000	495,000	63	126,000	263,510
1,000,000	905,000	64	320,000	583,510
All over 1,000,000.....		65		

NO FILING TIME EXTENSION.

Income and Profits Returns Must Be Made by March 15.

WASHINGTON, Feb. 6.—No extension of the time for filing income and profits returns beyond March 15 will be made by the Treasury, Secretary Glass said today. This means that individuals and business interests will have to make great haste in preparing and filing their returns, since forms for the reports will not be available for two or three weeks. The first installment payment of 25 per cent. will be due March 15.

If any business interests are not able to prepare final returns by March 15, Mr. Glass said, they may report approximate figures on income or profits and later file a supplementary report. They also may begin immediately to make the necessary calculations in the light of the Revenue bill as reported.

In deciding to make no extension, the Treasury reversed its former opinion that one would be necessary.

TROOPS ON GUARD IN SEATTLE STRIKE

Continued from Page 1, Column 2.

the Hozan Maru and Mandasan, were ordered to San Francisco to load cargo for the Orient.

Alert at Camp Lewis.

TACOMA, Wash., Feb. 6.—Under command of Brig. Gen. John L. Hayden, 800 soldiers left Camp Lewis shortly after 1 o'clock for Seattle today. The soldiers were accompanied by thirty trucks carrying provisions and ammunition.

Camp officials stated that the men would be placed in Seattle to "stand ready for any emergency." Demobilization at Camp Lewis halted today under orders from Major Gen. Joseph D. Leitch. Bus lines operating between Tacoma and Camp Lewis were ordered commandeered and soldiers were placed in charge of the operation.

The linemen and operators, who operate the city light and power plans said today that they would fight, if necessary, to retain their jobs. The members of the allied printing trades unions adhered to the commands of their international officers, who warned them against joining a sympathetic strike.

Responded to Governor's Call.

WASHINGTON, Feb. 6.—Sending of troops from Camp Lewis to Seattle was authorized by Secretary Baker after he had been advised by the Governor of Washington of the situation there due to a general strike. The commandant was directed to furnish whatever military assistance and protection the State authorities might request.

War Department officials said that under the law the department was required to furnish such protection as State executives might request. The message from the Governor of Washington did not ask for assistance, but merely outlined the situation.

STRIKE ON AT SAN FRANCISCO.

Machinists Out, Along with 2,500 Shipyard Helpers.

SAN FRANCISCO, Cal., Feb. 6.—More than 1,500 machinists, employed in eighty-five shops, went on a strike here today as a result of a controversy with their employers involving the Macy basic wage scale, retroactive pay, and Saturday half holidays. The walkout does not affect shipyards.

Between 2,500 and 3,000 men rated as "helpers" to other crafts went on strike in the Oakland and Alameda shipyards for the right to be classed as journeymen mechanics and to obtain an increase of from $4.64 to $6.40 a day. The Oakland boilermakers have declared a "holiday" tomorrow to vote on a strike for a flat wage of $1 an hour.

Executives of the Pacific District Council of Boilermakers, embracing twelve unions along the Pacific Coast, announced today that eight of the unions had voted a strike on Feb. 10 for a $1 an hour wage.

SENATE MODIFIES EMBARGO INQUIRY

Assertion That Britain Violates One of Wilson's 14 Points Cut from Resolution.

MEMBERS' TEMPER CHANGED

Bitterness Over England's Action Diminished—Boot and Shoe Agreement at London.

Special to The New York Times.

WASHINGTON, Feb. 6.—The Senate, by a viva voce vote, today modified the Weeks resolution asking the State Department if it had taken any steps to ascertain why Great Britain was imposing its embargo on imports.

The resolution declared the embargo violated the third point of President Wilson's fourteen peace propositions, relating to economic barriers. In debate today Senator King insisted that there was no such violation, and on his motion, with Senator Weeks's consent, the clause to that effect was stricken out. As the resolution now stands it simply calls upon the State Department for information as to whether anything has been done to inquire if the embargo is necessary, along with the suggestion that the embargo is inimical to American industrial interests.

Senator King criticised the advocates of the Weeks resolution, insisting that they had taken an attitude that must be regarded in Great Britain as inconsistent. America wants embargoes against Canadian grain and products of other countries to protect her own industries, he said, and would assume a false position if she quarreled with Great Britain about an embargo to protect British interests.

Accuses Weeks of Inconsistency.

"I am somewhat astounded or astonished at the attitude taken by the Senator from Massachuses," said Senator King. "The Senator belongs to that school of political thought which believes that high tariffs and embargoes are the panacea for all our industrial and economic ills. He belongs to the party that has advocated for so many years not only a restrictive tariff, but often a prohibitive tariff, a party that has exhibited a vast amount of solicitude for rich manufacturers who are profiting by exploiting labor and by overcharging the American consumer. If it be a fact that Great Britain has imposed an embargo on certain products, that is merely an exemplification of the high tariff doctrine for which the Senator has contended.

Senator McCumber of North Dakota urged an embargo against Canadian grain, "so that we may uphold the prices we have guaranteed for our own grain."

"Can we complain against another nation doing exactly what we are bound to do?" he demanded.

Senator Weeks explained that he had merely wanted to see that America protected her own industries.

"Under the conditions that prevail now every patriotic man will find it necessary to vote for a higher protective tariff than the Republican Party has ever advocated," he said. "The question of idle labor is involved. We must build up our own industries."

Senator Lewis of Illinois, who yesterday warned Britain not to arouse the "spirit of 1812," explained that he had not meant to assume that the Weeks resolution was a criticism of the British Government. He thought that it simply called for information from the State Department.

REACH FOOTWEAR AGREEMENT

British and American Firms Adopt Basis for Fair Competition.

LONDON, Feb. 6.—At a conference today held by British manufacturers and importers and representatives of American shoe manufacturers, an agreement was reached by which American and British firms dealing in boots and shoes can start competition on a fair and equal basis. Details will be arranged later.

The conference was arranged by the American Chamber of Commerce in London to discuss the new import restrictions of the British Government.

BRITAIN'S LOSS IN SHIPPING.

A. S. Hurd Puts Total at 9,055,668 Tons—17 Times America's.

LONDON, Feb. 6.—In urging that immediate steps be taken to rebuild the British Merchant Marine, Archibald S. Hurd, the naval writer, in an article in The Daily Telegraph says that, although the United Kingdom was not invaded, Great Britain has paid for victory in the loss of more than 9,000,000 tons of shipping, ten times as much as that lost by either France or Italy. The British losses were 17 times as much as those of the United States.

"Owing to little having been said of the injuries inflicted on this country in the war," Mr. Hurd says, "there is an impression in allied and neutral countries that we paid a relatively small price for victory. It is true that we were not invaded, but that was due, not to good fortune, for the sea is the easiest and quickest medium for an invader, but to good policy. It is also true that we were not starved, but that was the result of judgment and organization. It is very necessary that due importance should be attached to the injury inflicted upon us as a people who follow the sea, because there is a temptation to exaggerate the damage sustained by the Allies on the land and to ignore the results of enemy action by sea.

"The following figures show the total losses in gross tonnage of merchant steamers sustained by this and other countries during the war:

"The United Kingdom and Dominions, 9,055,668; the United States, 501,038; Belgium, 105,081; Brazil, 31,279; Denmark, 245,302; Holland, 229,041; France, 807,077; Greece, 414,675; Italy, 861,435; Japan, 270,033; Norway, 1,117,760; Spain, 237,862; Sweden, 264,001.

"The British tonnage sunk, therefore, was more than ten times as much as that lost by either France and Italy and seventeen times as much as that lost by America.

EX-MAYOR LENNON KILLED.

Democratic Leader in Westchester County Hit by Auto.

Ex-mayor James T. Lennon of Yonkers was killed by an automobile at Getty Square in that city yesterday afternoon. He had been talking with several friends and had started across the street for an appointment at 4 o'clock when he was knocked down and run over by the forward wheels of a passing automobile.

At St. Joseph's Hospital it was found that his injuries included a fracture of the skull. Mr. Lennon did not regain consciousness, and he expired a few minutes after reaching the operating room.

The owner of the automobile, David Davis of 65 Warburton Avenue, who had taken Mr. Lennon to the hospital, was arrested on a charge of homicide pending investigation of the accident by Coroner George Engle.

"Short Ads are the Best"

"A short, snappy ad, that gets the point over quick, is the best, because people haven't time to spend reading a lotta stuff."

Nearly any one you ask could assure you of this.

Mail order firms that receive direct orders in answer to their advertisements know what pays and what doesn't; what people read and what they don't read.

And yet, strangely enough, mail order advertisements are often very long; we knew one once that had 2200 words of fine type and it "pulled" very profitably.

People must read long advertisements, or these "keyed" many-worded announcements would not be profitable.

On the other hand Cream of Wheat advertisements often have no text at all—just a picture. With no other means of sales promotion, a great business has been created by this pretty picture advertising alone.

Should advertisements be short or long?

The whole subject of advertising can not be safely jammed into a few epigrams.

When you advertise, hire an expert to advise with you.

Advertising space in the Butterick publications is for sale by accredited advertising agencies.

Butterick—*Publisher*
The Delineator
Everybody's Magazine
Two dollars the year, each

A New Industry

Before the war the United States imported from Germany almost all of its dye materials in both the raw and finished products. In the last few years the United States not only succeeded in manufacturing sufficient dyestuffs to supply its own markets but was also able to export dye products valued at $17,000,000 during the fiscal year 1918. This achievement has proved of signal importance to the textile manufacturers.

The Citizens National Bank is particularly identified with the textile trade and is always interested in the development of such new industries. It offers its co-operation to merchants and manufacturers in meeting new conditions in this period of readjustment.

THE CITIZENS NATIONAL BANK
OF NEW YORK 320 BROADWAY
Established 1851

Bush Terminal Co. (United Cigar Stores, Leasees), Brooklyn, N. Y.
William Higginson, Architect

"Turner for Concrete"
We have built for—
Standard Oil Co...29 Times
J. B. King & Co...26 "
U. S. Government..24 "
Bush Terminal Co..21 "
Robert Gair Co....12 "
G. A. & P. Tea Co..10 "
Repeat orders, comprise 58½% of Turner's work.
TURNER Construction Co

Familiar Green Glass Shade

EMERALITE
The National Desk Lamp

An Emeralite at 30 means better eyes at 60. Restful green shade protects your eyes from glare. Emeralite is standard equipment in Federal, Banking and Commercial offices everywhere.

At office supply and electrical stores or write for booklet showing Emeralite for every purpose.
H. G. McFADDIN & CO., 36 Warren St., N.Y

FULL DRESS
IN THE EXECUTION OF THE GARMENT SKETCHED, FINCHLEY HAS SECURED SHAPELINESS WITHOUT RESTRICTING THE POSSIBILITIES FOR COMFORT.

$45 to $75

CUSTOM FINISH WITHOUT THE ANNOYANCE OF A TRY-ON

READY-TO-PUT-ON TAILORED AT FASHION PARK

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To Your Valentine
Dainty Novelties
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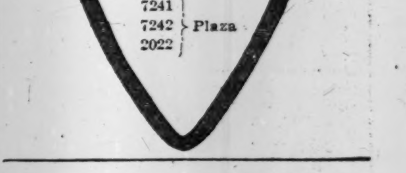

BELL-ANS FOR INDIGESTION 25¢ ALL DRUGGISTS
6 BELL-ANS Hot water Quick Relief
BELL-ANS FOR INDIGESTION
Contains no dangerous or deleterious substitutes.

Smoky Fireplaces Made to Draw
Also expert services on general chimney work, heating and ventilating.
No payment accepted unless successful
Frederic N. Whitley, Inc.
Engineers and Contractors
217 Fulton St., Brooklyn

Rejoicing in Alsace.

Lieut. Emory Pottie pictures the joy in Alsace as the conquering French reclaimed their own in the Magazine Section of The New York Times next Sunday.—Advt.

WELCOME
HOME-COMING
SOLDIERS
WITH
OLD GLORY

Every American home should have one of our

GUARANTEED WOOL BUNTING
FLAGS

3x5 ft. @ $4.65 5x 8 ft. @ $11.05
4x6 ft. @ 6.45 6x10 ft. @ 14.05

Satisfaction—or money refunded.
Delivered Free of Charge.
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JOHN CURTIN INC.
—ESTABLISHED 1853—
46-48 FRONT ST. N.Y.C.
Sail-Makers, Canvas Goods, Flags
Phone, Broad 6006

47 Rue Blanche, Paris

I AM most glad to hear of the continued success in the United States of America of my

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ANALGÉSIQUE
BENGUÉ

It is, of course, to be expected, for my own experience with this preparation has been most gratifying.

During twenty-five years or more I have found it unusually effective in relieving muscular and rheumatic pain, and in checking colds, catarrh, and the like. I am sure the American people will not be deceived by imitations, but will demand the genuine.

Jules Bengué M.D.
Phn de 1re Classe
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Thos. Leeming & Co.
American Agents, New York

MR. HOOVER says that care in cooking makes second cuts palatable and helps save money. You can work something of a miracle and make your husband admire your cookery, by using plenty of savory

A1 SAUCE

INCOME & EXCESS PROFITS

tax reports prepared by Certified Public Accountants, thoroughly familiar with every provision. Early engagements advised.

Phone or write
AMERICAN CONSTRUCTIVE
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THIS store is the one place in New York where the users of paints and varnishes and the manufacturers can get together.

SHERWIN-WILLIAMS PRODUCTS
Thirty-second Street
Opposite Gimbels

CONCRETE
WHITE
FIREPROOF CONSTRUCTION CO.
NEW YORK

BUILDERS BELITTLE CARPENTERS' THREAT

Say Construction Is Only 10 Per Cent. of Normal and Men Can Be Replaced.

ALLIED UNIONS PLEDGE HELP

Promise Sympathetic Strike Involving 2,000,000 Men if Lockout Is Enforced.

Samuel B. Donnelly, Secretary of the Building Trades Employers' Association, although confirming yesterday that the employers had voted a lockout against building trade unionists in this city, was inclined to minimize the effect of the strike and lockout. Building in New York, he said, is at present only 10 per cent. of normal, and in cities where carpenters working on Government contracts on association jobs had already quit work their places had been filled by nonunionists.

The lockout is scheduled for tomorrow at noon, and if put into effect the unionists, through William J. Bowen, President of the Bricklayers, Masons, and Plasterers' International Union, have promised a general sympathetic strike throughout this country and Canada in the allied building unions, involving approximately 2,000,000 men. At a meeting held yesterday at the Continental Hotel he heads of a number of the international unions of the allied building unions pledged their support in the controversy between the carpenters and the employers.

At this meeting were William L. Hutcheson, President of the United Brotherhood of Carpenters and Joiners of America; William J. Bowen of Indianapolis, President of the International Union of Bricklayers; Milton Snelling of the International Hoisting Engineers, a representative of the stone cutters, and Peter Cooke, Vice-President of the International Plasterers.

The strike situation was reviewed from the beginning in a statement issued yesterday by the Building Trades Employers' Association. In violation of their agreement, the carpenters had struck on eight jobs in this city, including work on the Pennsylvania and Commodore Hotels, then in process of construction, said the statement. Strikes had also been called in December and in January on the work of members of the association located outside of New York City. Last week, the statement added, the international officers of the Bricklayers' and Hoisting Engineers' Union ordered a sympathetic strike on five jobs in this city.

"The bricklayers and engineers have no grievances and their strike is called for the sole purpose of supporting the carpenters," said the statement. "The association at a meeting held on Monday granted the privilege of the floor to the representatives of the International Union, and these representatives have been repeatedly advised that if the carpenters return to work under the provisions of the agreement, the Employers' Association will immediately confer with them on the question of a new agreement and give prompt consideration to the matter of settling any and all of the grievances they may present."

W. L. Hutcheson, the spokesman of the International Carpenters and Joiners' Union, said yesterday that all efforts to confer with the employers in November regarding the expiring agreement had been postponed by the latter until the Board of Governors met. The schedule then arranged gave $5.50 to the carpenters, who wanted $6.50. The carpenters, he said, had had only one increase in wages since 1909, and this was an increase of 50 cents a day, granted in 1916. Meanwhile, he added, independent contractors had signed the agreement for $6.50. Sub-contractors were paying $6.50 a day also, while men working beside carpenters for the association contractors were getting a dollar less. The men, he said, quit work without orders from the union.

About 2,000 shop Chairmen, members of the Cloak, Suit and Skirt Makers' Union, which is a branch of the International Ladies' Garment Workers' Union, met last night in Cooper Union and voted that, unless the members of the Dress and Waist Manufacturers' Association, against which the garment workers' union is conducting a strike of 20,000 workers, discharged their alleged detectives, who were hampering picketing, a sympathetic strike on the part of the cloakmakers might be looked for.

Benjamin Schlesinger, President of the International Ladies' Garment Workers' Union, is also the head of the subsidiary organization, and he told the shop Chairmen that in the same buildings where they were working members of the Dress and Waist Manufacturers' Association were employing "what they call detectives, but men who are really there only to cause disorder among the pickets."

Morris Weiss, President of the Dress and Waist Manufacturers' Association, in a statement issued yesterday, asserted that the advertised list of firms who have settled with the union was inspired by the latter organization.

"The firms in question are not manufacturers," he said. "They employ no workers. They are jobbers purely and simply. They buy the finished product of small manufacturers or contractors. Their so-called settlement with the union is nothing more than an agreement whereby permission is granted to them by the union to continue their business of buying finished garments from a few contractors who are not members of the Dress and Waist Manufacturers' Association."

UNIONS PROPOSE TO OPERATE ROADS

Continued from Page 1, Column 3.

a Federal law. It should be authorized to take and hold and operate these properties under the full regulatory power of the Government, to whom it should account for all of its operations and expenditures. It should be required to meet all costs of operation and fixed charges upon the capital employed which had been guaranteed by the Government. A certain agreed percentage of the net results of operation should belong to this corporation.

"The stock of this corporation should be held in trust for the benefit of the employes. The earnings of the corporation should constitute a trust fund to be declared as a dividend upon the amounts paid to the labor which it employs, every employe receiving that proportion of this trust fund which his annual wage bore to the total annual compensation of all employes. The affairs of this corporation should be administered by a Board of Directors, which we suggest, merely tentatively, should be elected in the following manner: One-third of the Directors to be elected by the classified employes below the grade of appointed officials; one-third by the appointed officers and employes; the final third being appointed by the President of the United States. This Board of Directors should have power to appoint all officers down to the point where employment begins by classification and to prescribe the conditions of employment and classification of all other employes."

In voicing objection to the creation of a Secretary of Transportation, Mr. Plumb says:

"It would be regulating the price which the public must pay for a public service in the interest of capital—a complete reversal of theory of governmental regulation. If this be done for the railways, we would soon be asked to have a regulating department to secure adequate returns for capital invested in the steel business, a like department for the same purpose to protect capital invested in the packing business, and, in short, very quickly we would have a sovereign people enslaved by regulations to protect in the hands of a few capital which they had accumulated from the labor of all."

Mr. Plumb opposes the non-political order of Mr. McAdoo, saying:

"We must vehemently object to being in any way barred from full participation in the affairs of this nation, in which we are so vitally interested."

This morning Senator Cummins of Iowa asked Director General Hines, who was completing testimony before the Senate committee, why this order was ever issued. Mr. Hines said Mr. McAdoo had known of a "practice dating back to early days" of the Government putting limitations on the political activities of its employes, and that Mr. McAdoo considered the railway employes Government workers.

Mr. Plumb will tell the Senate committee tomorrow that, with the railroads valued at $20,000,000,000, Government-obtained interest at 4 to 4½ per cent., as against private-obtained interest at 6 to 7, would save annually $400,000,000 to $600,000,000. Estimating the value of the systems at $18,000,000,000, he calculates that this could be reduced to $12,000,000,000 by the elimination of watered stocks.

The Government is now paying the railroads an annual rental of about $900,000,000 under the Federal Control act. In 1918 the railroads, under Government ownership, produced a net income of only $685,000,000, or $215,000,000 less than the Government rental. Unofficial forecasts of the operating results for 1919 indicate that there will again be a large deficit and that if the volume of traffic declines materially, as indicated, the deficit will reach $300,000,000.

While the value of the railroads is $18,000,000,000, as indicated by the books of the companies, spokesmen for the brotherhoods think a considerable part of this valuation has come from increased land values and investment of surplus earnings in the properties. They assert that the present owners of the railroads ought not to receive any income on property paid for out of earnings or on the unearned increment in land values, and they estimate that the Government might be able, through the courts, to purchase the $18,000,000,000 of railroad securities for as little as $12,000,000,000. The fixed charges at 5 per cent. would then be $600,000,000 instead of $900,000,000.

Railroad labor organization leaders urging this project profess not to be disturbed by the large losses shown by Government operation and seem to think that if they are allowed to run the roads under the radical plan proposed a net income of $1,000,000,000 could be produced, and then point out that if the interest to be paid should amount to $750,000,000 an income of a billion would leave $250,000,000, half of it to go to the national Treasury and the other $125,000,000 to be divided pro rata among the employes.

This would be about 5 per cent. of the payroll, and it was pointed out tonight that under such an operation of the plan an employe earning $1,500 in wages would receive a $75 profit sharing dividend, and an executive receiving a salary of $50,000 a year would receive a profit-sharing dividend of $2,500.

One of the contentions of advocates of the project is that labor's interest in the railroad financial budget is four times greater than that of capital because wages paid to labor are $2,600,000,000, compared with about $700,000,000 a year paid in interest and dividends to security owners, and that for this reason labor has a greater right than capital to demand control of the management of the railroads.

Mr. Hines, in his testimony today said he could not dodge the conviction that there was a tendency to turn back the roads to private ownership in the theory that Federal control was not successful, due to a disturbing war-year. Senator Cummins said Mr. Hines underestimated the public judgment. The Senator said the people had never "been in better spirit toward the railroads than today." Mr. Hines said "the least desired" plan would be that of turning back the roads after the twenty-one months period. "A definite stop-watch period," he called this, and said he would rather see the roads returned inside of twelve months.

Senator Smith, the Chairman, said today that after all the testimony was in the committee would bend its efforts toward framing a permanent solution of the difficult railroad question. There does not appear to be any decided disposition among committee members to interfere with the present status, except that it is believed the bill by Senator Cummins of Iowa, estopping the President from returning the roads within twenty-one months after the peace treaty, will be passed by the committee, and probably the Senate.

BRYAN OFFERS RAILROAD PLAN

Favors Dual Ownership by States and the Government.

WASHINGTON, Feb. 6.—Plans for the solution of the railroad problem were presented to the National Rivers and Harbors Congress today by William Jennings Bryan, Luther M. Walter of Chicago, general counsel for the Railroad Security Holders' Organization, and other speakers. Improvement of port facilities was urged by Secretary of Commerce Redfield as a means of increasing the nation's foreign commerce.

In presenting a dual plan of State and Government ownership of railroads, Mr. Bryan predicted that the roads would be returned to private ownership at the end of twenty-one months after peace on the same basis as that existing when they were taken over by the Government, unless the President should arbitrarily turn them back before.

Mr. Bryan's plan contemplated ownership by the Government of trunk lines, so as to give every State an outlet for its products with the distributing railroads under State ownership. He followed Mr. Walter, who presented the so-called Warfield plan of operation. Mr. Bryan criticised the 6 per cent. guarantee advocated under this plan, saying that a policy of guaranteed incomes would not be accepted by the American people.

William R. Wheeler of San Francisco, former Assistant Secretary of Commerce, and Frank Lyon of Washington engaged in a debate on freight rates for inland waterways and railroads. Mr. Lyon urged abolition of the rate war between water and rail transportation while Mr. Wheeler spoke on the question of lower rail rates to points on waterways and the maintenance of much higher rates to inland points.

WHEAT GUARANTEE BILL IS APPROVED

Appropriates $1,000,000,000 and Gives President Power Over Crop Handling.

WASHINGTON, Feb. 6.—While the farmer would be paid the $2.26 Government guarantee for the 1919 wheat crop, the wheat would be sold to the consumer at a price to be dictated by the law of supply and demand under legislation approved tonight by the House Agricultural Committee. The Government would lose the difference between the purchase and sale prices.

With the Government given absolute control of the wheat market in the United States, members of the committee said it would be difficult to determine what would be the price if the usual law of supply and demand were in operation, but they thought it would be based largely on the world market price. Some witnesses who have testified at hearings before the committee have predicted a world price of $1.25 a bushel.

On the basis of such a price the Government would stand a loss of about $1 a bushel, but committee members would not venture a prediction as to what the total loss might be, as forecasts of the 1919 crop depend upon many factors. The crop is estimated now at about 1,000,000,000 bushels.

The bill approved by the committee is a substitute for that presented by the Food Administration and Department of Agriculture. It gives the President discretionary powers to continue the present agency for handling the wheat crop or create a new one and appropriate $1,000,000,000 as a revolving fund to carry out the guarantee.

Members of the committee believe that a regulatory body similar to the Food Administration and a commercial agency like the United States Grain Corporation will be necessary to enable the Government to take over and dispose of the crop.

A licensing system similar to that now in effect, placing all agencies handling wheat under Government control, is authorized by the bill, and whatever agency the President may establish will be given broad powers in handling the crop and controlling exports of wheat.

BOSTON ORCHESTRA AGAIN.

Rabaud and His Men Delight in Works of Modern France.

One of America's artistic contributions to a League of Nations might be the Boston Symphony Orchestra, which brightens as it takes its flight for the last time but one this season over cities south of its home town. Last night at Carnegie Hall, the old crush of waiting limousines, the new waiting list of subscribers, marked a milestone on Henri Rabaud's journey with the famous band. The 102 players, the calm, bearded leader, recalled the days of Gericke, as still more did the symphony, Beethoven's fifth, which was hugely applauded, a supreme opus in its kind.

Mr. Rabaud conducted con amore three works of modern France. A man of opera himself, he plainly delighted in Chabrier's prelude to Act 2 of "Gwendoline." A classicist, he reveled in Franck's curious "Psyche," not so much Elgin marble or Tanagra clay, as a kindly, converted Goth digging in the dust heaps of Rheims; yet much must later impressionists have borrowed from this music, in which virtuoso winds portrayed a "Psyché Enlevée par les Zéphirs."

Lalo's rhapsody in A, last of all, was the best liked after the symphony; here were giant fiddles and harps, as on a mountain top, casting shadows upon the clouds. Tonight the orchestra plays in Brooklyn, with Rachmaninoff, and tomorrow again in Carnegie Hall, the last till March.

Miss Babb to Observe 97th Birthday

Miss Eliza M. Babb is to celebrate her ninety-seventh birthday next Wednesday at the home of Mr. and Mrs. James M. Reinecke, West Orange, N. J., with whom she resides. She is in good health and has been interested in following the world war and the events of the Peace Conference. She is the oldest living member of the Watchful Circle of King's Daughters, which she joined sixty years ago.

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Overcoats, Ulsters and Suits for Men

Overcoats Formerly $40, $45 and $50
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WARBURG FAVORS FEDERAL CONTROL

Tells State Chamber of Commerce He Opposes 5-Year Test for Railroads.

POLITICS IN OWNERSHIP

Government Operation, He Declares, Would Make for Stagnation and Inefficiency.

Paul M. Warburg, former Vice Governor of the Federal Reserve Board, addressing the Chamber of Commerce of the State of New York at the regular monthly meeting yesterday, discussed the problem of American railroads and said he believed there should be Federal control, but not Federal ownership, of the carriers.

The Chamber indorsed the plan for bi-State action embraced in the proposed treaty or compact between New York and New Jersey, submitted for public discussion by the New York-New Jersey Port and Harbor Development Commission. A minute presented by Dr. Nicholas Murray Butler on Theodore Roosevelt, who was an honorary member of the Chamber, was adopted. Had he lived, the minute said, he would have been in the forefront of the fight against the forces of anarchy, unreason, and destruction. A resolution was adopted requesting the Railroad Administration to restore at the Port of New York the lighterage service guaranteed under existing tariffs. A resolution for a tunnel connecting New York and New Jersey was adopted and referred to the Harbor Development Commission. Charles L. Bernheimer presented a statement giving the legal and parliamentary situation concerning war contracts.

In his address Mr. Warburg compared the railroad situation of today with the banking situation in 1908. Taking up the question of Government operation, he said that the time for it had not yet come, asserting that any one conversant with methods in Washington would shudder to think of the result on the body politic and economic if twenty billions worth of railroad property became the object of development and operation by a party Government.

Efficiency Would Suffer.

"The highest pre-war expenditures ever authorized by Congress amounted to about one billion dollars," he continued. "Who would dare to hope that the railroads' annual operating item of approximately four billion dollars, plus the amount necessary for additional capital expenditures, estimated at about one billion, could be spent without ultimately contaminating and corrupting our politics and social life? Who would doubt that through the elimination of competition and the substitution of Government officialdom for private enterprise general efficiency and progress would suffer, while the cost of operation would increase by leaps and bounds?

"Finally, is it not fair to foresee that a government owning the railroads and becoming the largest purchaser of steel and coal would soon find itself in the position of wishing to own and operate the steel mills and coal mines, and to construct its own locomotives and cars? Can you imagine how many voters ultimately would become dependent upon the Government, and inversely how the Government would become dependent on these voters? Can you imagine how many Congressmen would put in claims for local consideration, and would have to be pacified each year, before such a railroad budget could be passed?"

A five-year test under Government operation would not offer any real evidence as to future needs, he said, as the test would be carried on with a staff and under the leadership of men still trained in the school of modern business, such as bureaucracy, after ten years of administration, would no longer be capable of producing. After remarking that in his opinion inefficiency plays a subordinate part to other grave dangers involved, Mr. Warburg declared:

"We might look with equanimity upon the eventuality of being forced to pay the price of costly railroad operation by submitting to increased transportation rates or higher taxation; but we cannot envisage with complacency the certainty of seeing the country's development arrested or retarded and having it saturated from top to bottom with a spirit of bureaucracy and political corruption."

Mr. Warburg gave the following arguments against Government operation; it is bound to pollute our political and social life; it makes for stagnation and inefficiency, resulting in poor service to the public and high rates; experience in foreign countries shows that the saving to be derived from the use of the Government's credit is not likely to be sufficient to make up for the loss resulting from the higher cost of Government operation while the excessive use of the Government's credit is hurtful to its standing and bound to increase the rate at which it generally borrows; such advantage as the greater unification of operation produced under the United States Railroad Administration can be obtained by proper amendment of the Sherman act and the grant of a Federal franchise without subjecting the country to the dangers and disadvantages of Government operation.

If private capital was to continue to finance the railroads it must be assured an adequate term, he added. The real difficulty of the problem would be solved, he said, if "adequate return" can be defined, if the investor could be assured that this return would not be regulated away from him, and if with this would be combined the assurance that private initiative and business methods would thereby not be destroyed.

Says Credit Is Destroyed.

After asserting that railroad credit had practically been destroyed, Mr. Warburg said that conditions now prevailing meant that unless something drastic was done the end of private railroading was in sight. The interests of the shipper, the consumer and labor were so important, he argued, and at times so much opposed to one another, that no private corporation could assume the responsibility of acting as umpire between them.

On the question of valuation Mr. Warburg imagined a commission of five, consisting of one member each representing law, finance, business, labor, and one railroad man whose duty it would be to determine the fair value of the properties without the red tape connected with judicial proceedings. He called this group of men the "Valuation Board."

"I should like to see net earnings beyond 6 per cent. divided between stockholders, Government and labor, with a fixed maximum beyond which the earnings of the stockholders should not go," continued Mr. Warburg. "I strongly believe in the idea that capital and labor must consider themselves partners, a conception which is bound more and more to lead to the full recognition on the part of labor that, in return for the enjoyment of short hours and the highest possible wages, labor must give its maximum in work, not the minimum, in order to enable the country successfully to compete and to maintain these high standards."

Explaining in some detail his plan for combining some features of the present organization of the United States Railroad Administration with the general plan of the Federal Reserve System, Mr. Warburg said it would have the following advantages: Preservation of private enterprise and a spirit of competition; that by the minimum and the maximum it would protect alike both private capital and the public; that it was a voluntary plan, leaving undisturbed whomever prefers to retain in the statu quo; that it would not involve the direct and excessive use of the Government's credit; that it would leave undisturbed the bulk of existing railroad investments (even in case of mergers many underlying securities could be left outstanding;) that to railroads taking a Federal franchise it would offer a definite assurance of their ability to finance future approved additions and improvements, and of their power under proper control to merge and pool with other roads; that these advantages would show themselves of sufficient force to bring about, by a voluntary and natural process, the consolidation of our railroad system into a group of a certain number of strong carriers rivaling in service without unnecessary wasteful competition.

STATE AUTHORITIES PLAN FOR INCOME TAX

Likely to be Chief Proposal in Measure Designed to Meet the Revenue Deficit.

Special to The New York Times.

ALBANY, Feb. 6.—The tax bill by which the State authorities hope to make up the revenue deficit of about $12,000,000 is likely to be ready for introduction in the Legislature a week from next Monday. Principal among the means to replenish the State coffers will be a provision for imposing a personal income tax at a low rate. It is likely that incomes from $600 up will be taxed. This tax is expected to do away with the necessity of adding to the taxes on realty.

Provision will be made for taxation of soda water and "soft" drinks generally to make up in part for excise revenues lost because of prohibition.

The Legislative Sub-Committee on Taxation, headed by Senator Davenport, has already begun a series of hearings.

On Wednesday State Controller Travis and Deputy Controller Wendell will present their views. Representatives of the State Tax Association and State Bar Association, Robert E. Dowling and L. D. Woodworth of New York City will be heard later, and the committee will then call upon Governor Smith's Reconstruction Commission for data.

Labor is to be consulted through the State Federation of Labor and affiliated unions, particularly with reference to the personal income tax.

Omitted

ADVERTISEMENTS are frequently excluded from The New York Times to make room for news, much of it by cable. The New York Times daily prints a greater volume of cable news than any other newspaper in the world.

17 columns of advertisements are omitted today and 87 columns published.

Preference is given to advertisements having news value and for which copy is delivered before 5 P. M. on the day previous to publication, and to advertisements for the Sunday edition for which copy is delivered before Friday night.

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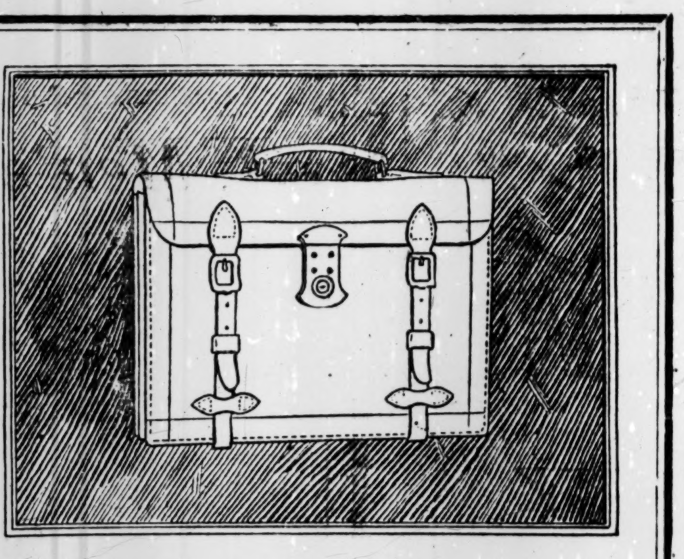

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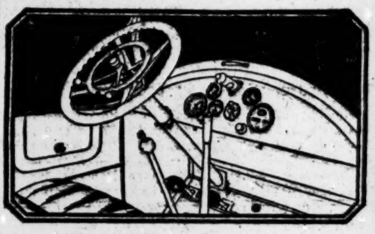

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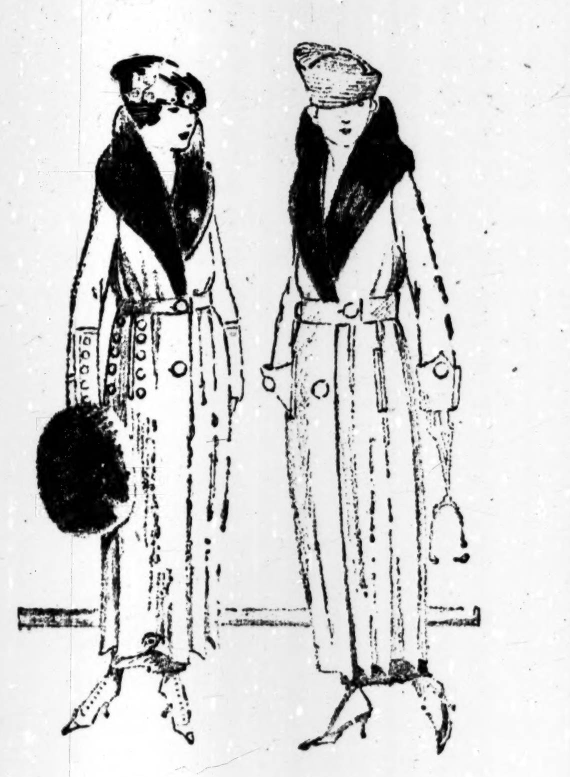

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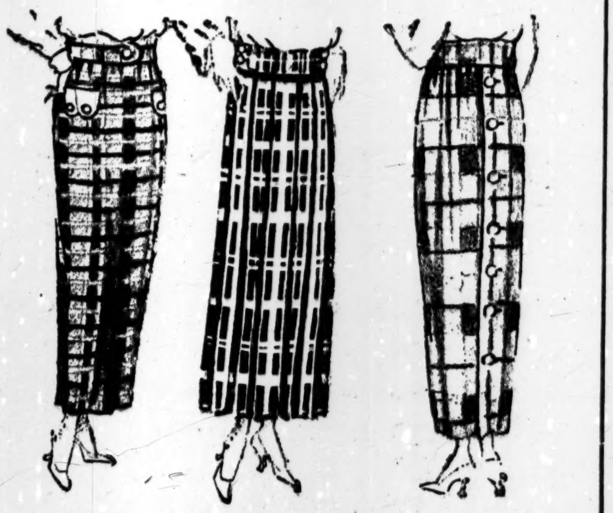

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SAYS STATE OFFICER GOT PACKERS' CHECKS

Federal Investigator Accuses Cole and Flanders of Aiding Food Companies.

SAYS CASES WERE IGNORED

Tells Magistrate McAdoo State Senator Walker Appealed to Gov. Whitman's Secretary.

Testifying before Chief City Magistrate McAdoo in the John Doe milk inquiry yesterday, Raymond Smith of 557 West 124th Street, an investigator for the Federal Trade Commission, charged ex-Deputy Commissioner Harrington Cole of the State Department of Agriculture with having received checks from Swift & Co., and with having used his influence to have cases against big food companies of the country dropped, and George L. Flanders, head of the Legal Bureau of the State Department of Agriculture, with having failed to take action on thousands of cases against seed and packing interests.

The witness explained that he made an investigation in the Fall of 1915 of the State Department of Agriculture, particularly of the Bureau of Foods and Markets, the Finance Bureau and the Legal Bureau, on the order of George A. Glynn, executive auditor to Governor Whitman. This action was ordered, he said, because "suspicion had been aroused that powerful interests, namely, the American Feed Manufacturers' Association, Swift & Co., and the Armour, Morris, Cudahy, Sulzberger and Wilson concerns were bringing pressure to bear on the department, so that no prosecution would be brought against them for violations of the law in this State."

"My investigation showed," said the witness, "that Harrington Cole received checks from Swift & Co. during the time these cases were pending for amounts aggregating $500. At 1 o'clock in the morning another detective and I went into the office of State Commissioner of Agriculture Wilson and found numerous letters in the desk of Deputy Commissioner Cole, addressed to him, from Swift & Co., containing checks inclosed to him. This was while several cases against Swift & Co. were pending in that department, and these cases were subsequently dropped. We also found that George L. Flanders, head of the legal bureau of the Department of Agricuture, had let thousands of cases against the seed and packing interests accumulate, and had failed to take any action on them."

The witness said that he reported his findings to Mr. Glynn, and that he was subsequently ordered to drop his investigation by State Commissioner of Agriculture Wilson. He said no action was taken on what the investigation had disclosed. Cole was later dismissed, he said, by order of the Governor, and became connected with the New York State Food Council.

"What was the reason Commissioner Wilson ordered you to stop your investigation?" asked Assistant District Attorney John T. Dooling.

"I was informed that State Senator James J. Walker, of New York City, a member of the Senate Agriculture Committee, went to William A. Orr, Governor Whitman's secretary, and asked him to get Commissioner Wilson to make me stop investigating," replied Mr. Smith. The witness added that Mr. Wilson had admitted to him receiving a telephone message from Mr. Orr and had suggested that he, the witness, stop investigating.

Smith charged that the State Commissioner of Agriculture was failing to protect farmers against unscrupulous milk distributers in his policy with regard to license to distributers.

Interests friendly to the packers, the witness said, had gone to Albany and had the law changed so that there would be a Municipal Term Court to try the violations instead of in the Court of Special Sessions, where three Justices sit, in the hope, he declared, of getting away with $5 or $10 fines instead of fines of a substantial figure.

This statement brought a sharp repudiation from Chief Magistrate McAdoo, who said he took part in having the law changed. He said there was no such motive as suggested in creating the Municipal Term Court, and it was the first time he had ever heard any serious criticism of it.

Assistant District Attorney Dooling announced that he was introducing Mr. Smith's testimony because he intended to show later that the action of the State Department of Agriculture on feed and meat matters had a vital relation to the high cost of milk in New York City. The hearing will be resumed Monday, and Mr. Smith will probably again take the stand.

STATEMENT BY COLE.

Says Swift & Co. Paid Him $500 for Compiling List of Farmers.

ALBANY, Feb. 6.—Harry E. Cole, a former deputy in the State Department of Agriculture and now an official of the State Food Commission, discussing the testimony of Raymond Smith, a Federal trade commission investigator, before the John Doe milk inquiry at New York today, said he had received a check from Swift & Co. for having compiled a large list of agriculturists which the packers desired in order to increase their sales of fertilizer.

Mr. Cole also said that his desk had been forced open in 1915 and some papers stolen, but that no checks were taken as there were none in the desk. Mr. Cole also denied that he had failed to act on thousands of complaints of law violations on the part of seed and meat interests, as the investigator charged. At the hearing in New York today Investigator Smith gave the name of the Albany official as Harrington Cole.

If Coffee Disagree
there's an easy way out.

There's no headache, no sleeplessness, no nervousness in

INSTANT POSTUM

A pleasant coffee-like flavor and an economy and ease in making will soon make it your favorite table drink.

"There's a Reason"

CAMPAIGN FUNDS AIDED BY PACKERS

Veeder Admits Some Contributions, but Says Swift Opposes It as a Policy.

WASHINGTON, Feb. 6.—Political campaign contributions and legislative activities of the five big meat packing concerns were inquired into today during cross-examination of Henry Veeder, counsel for Swift & Co., by Francis J. Heney before the Senate Agriculture Committee.

Mr. Veeder testified his company had contributed to the campaign funds of Ex-Congressman Taggart of Kansas in 1915 and of Congressman Rodenberg of Illinois in 1912. After the committee had adjourned tonight, however, Mr. Veeder issued a statement saying that the $250 contribution referred to in connection with Mr. Rodenberg's campaign had been paid to a committee "working in behalf of the Rodenberg primary law in Illinois" and had not been for Mr. Rodenberg's own campaign.

The witness also told the committee that a donation was made in 1910 to the campaign fund of O. B. Colquitt, who became Governor of Texas the following year. Bills for "expenses" in connection with a school board election at National City, Ill., and the election of a Tax Assessor named Monroe at the same place were paid, Mr. Veeder said, because of the large property interests of the packers in that town.

THE O'LEARY TRIAL.

Neither Northcliffe Nor Any English Interest or Influence in The New York Times.

Testimony was offered yesterday, at the continuation, before Federal Judge A. N. Hand and a jury, of the trial of Jeremiah A. O'Leary, charged with violation of the Espionage act, to prove the untruth of statements and editorials appearing in Bull, published by the defendant, which frequently declared that The New York Times was controlled by Lord Northcliffe, and that its editorial policy was influenced by British interests. H. Snowden Marshall, special counsel for the prosecution, called as a witness Adolph S. Ochs, publisher of The New York Times, who testified that he was the controlling owner of the New York Times Company, the publication company publishing the newspaper; that he personally owned 54 per cent. of the stock, and that the majority stock was not hypothecated and was in his possession. He denied that Lord Northcliffe held or had ever held any of the stock or any other interest in The New York Times in any shape, form, or fashion. He also said that all the stock of The New York Times Company was owned by Americans.

The cross-examination of Mr. Ochs was conducted by O'Leary himself. In answer to questions, Mr. Ochs asserted that he had never at any time discussed with Lord Northcliffe the editorial and news policy of The New York Times. Mr. Ochs testified that he had met the British publisher ten or fifteen years ago in London and had met him many times since both in London and in the United States.

The last time he had met Lord Northcliffe, he said, was in the Spring of 1914. In reply to further questions from O'Leary, the witness said that on Aug. 1, 1914, Lord Northcliffe had a disagreement with The New York Times, and from that time to the present there had been no further intercourse with the British publisher.

In reply to a question whether it was not a fact that where British interests conflicted with American interests The New York Times sided with the British, Mr. Ochs declared The New York Times had always stood for what it conceived to be for the best interest and welfare of the United States.

In reply to a question of O'Leary with respect to The New York Times' attitude toward Ireland, Mr. Ochs said that the paper had always favored Home Rule.

The prosecution was prepared to put on the stand the publishers of The Detroit Free Press, The New Orleans Times-Picayune, The Philadelphia Public Ledger, The Denver Post, and The Springfield Republican to prove that their ownership and policy were not in any way British-controlled, but Judge Hand excluded any further testimony on this line.

Frank Rigney, cartoonist for Bull, was the next witness called by the Government, and he identified cartoons appearing in the O'Leary publication as his work. O'Leary, on cross-examination, attempted to show that many of the characters appearing in the cartoons were sponsored entirely by the witness. Otto Heins, former President of the Bosch Magneto Company, which was taken over by the Government as an alien corporation, testified [illegible] occasions he had contributed to the work of O'Leary. Once he gave $500 and on another occasion $1,500.

At the morning session Mrs. Marguerite Kelly was examined by O'Leary as to the source of the funds received by the American Truth Society, of which the defendant was the moving figure. She testified that on several occasions daily contributions ran from $300 to $1,160. The trial will be continued today.

Women's Skating or Hiking Shoes
No. 7646

Soft cream-colored leather, height 9½ in., heavy oak sole, fleeced lined tongue, safety seams and soft toe.

Specially priced, at
$6.00 a pair

Winslow Ice Skates and Stacey Canadian Ice Skates 25% discount.
Complete Line of Sporting Goods.

FOLSOM ARMS COMPANY
314 Broadway, N. Y.

B. Altman & Co.

MADISON AVENUE - FIFTH AVENUE, NEW YORK
Thirty-fourth Street Thirty-fifth Street

An Interesting Sale of

Women's Tailored Serge Dresses
(four new models)

will commence to-day on the Sixth Floor,

These models, which are all new and smartly appropriate for the early days of Spring, are marked at the extremely low price of

$19.00

The **KNOX** *Superfine*

There are occasions when only a derby can serve. Regardless of how much a man favors a soft hat he must sometime wear a stiff hat—a derby made with KNOX traditional quality.

$8 $10 $12

KNOX HAT COMPANY
Incorporated
452 FIFTH AVENUE AT 40TH STREET
196 FIFTH AVENUE AT 23RD STREET 161 BROADWAY, SINGER BUILDING

Stern Brothers

West Forty-second Street (*Between Fifth and Sixth Avenues*) West Forty-third Street

Sharply Reduced! MEN'S OVERCOATS and SUITS
From the Kirschbaum Shops

Overcoats formerly $30, $35 and $40;
Suits formerly $30, $32.50 and $35, now **$25**

Overcoats were $42.50, $45, $50 & $55;
Suits formerly $40, $45 and $47.50, now **$35**

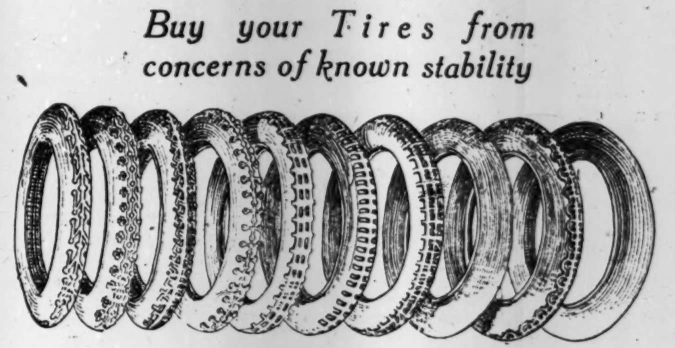
Every style model thoroughly correct and metropolitan in lines and 100% all wool. Every detail of tailoring exhibiting skilled and careful handiwork. Every garment a fine value at our original, close-margined price—offered now, in many instances actually below the wholesale worth.

Gimbel Brothers
32nd St—Broadway—33rd St

The Automobile Show Is in Town

and Gimbels present this timely evidence of their superior way of merchandising.

Automobile Tires
Firsts and Seconds
Buy your Tires from concerns of known stability



Firsts Fully Guaranteed

A variety of makes and sizes, including the following:—

				List Price.	Sale Price.
30x3	Keystone	C.L.	N.S.	$18.50	$12.95
30x3½	Napeer	C.L.	N.S.	28.00	16.25
32x3½	Batavia	S.S.	N.S.	27.45	19.25
31x4	Keystone	C.L.	N.S.	37.80	25.80
32x4	Batavia	S.S.	N.S.	37.40	26.20
33x4	Keystone	S.S.	N.S.	40.55	27.50
34x4½	Batavia	S.S.	N.S.	53.25	37.30
36x4½	Keystone	S.S.	N.S.	58.60	39.55
35x5	Batavia	S.S.	N.S.	65.35	45.75
37x5	Batavia	S.S.	N.S.	69.25	48.50

Seconds Sold Without Guarantee

				List Price.	Sale Price.
30x3	McGraw	C.L.	Plain	$15.20	$9.95
30x3	McLean	C.L.	N.S.	16.85	10.25
30x3½	McLean	C.L.	N.S.	20.65	12.75
32x3½	McGraw	S.S.	N.S.	23.90	14.64
32x4	McGraw	S.S.	Plain	30.75	16.77
33x4	Mason	Q.D.	N.S.	36.85	21.16
33x4	Falcon	S.S.	N.S.	37.50	22.50
34x4	Victor	S.S.		43.10	19.60
35x4½	Firestone	S.S.	N.S.	55.00	33.00
35x5	Portage	S.S.	N.S.	66.05	36.03
37x5	Portage	S.S.	N.S.	69.85	38.10

As well as other makes and sizes at equally attractive prices.

AUTO SUNDRIES

At Gimbels the price asked for Automobile Supplies is always the lowest at which such goods can reasonably be expected to sell.

Johnson's Freeze Proof, $1.29
Weed Automatic Adjusters, $1.00
Automatic Clutch Release for Ford Car, 35c
Automatic Gasoline Economizer, $1.00
Eureka Radiator Cement, 35c
Johnson Carbon Remover, $1.00
Robe Rails, 60c
Johnson's Liquid Wax, 32c, 60c, $1.15
Marvel Auto Cleaner, 36c
Auto Seats, $2.25, $2.75
Grease Guns, force feed, $1.50
Blowout Patches, 45c, 65c
Marvel Junior Vulcanizer, with six patches, 70c
Badger Cut-Out Outfit, 52c
$5.00 Electric Auto Spot Light, with Mirorscope, 6 inches in diameter, 3½-inch rear view mirror, polished reflector, $2.95

GIMBELS SPORTING GOODS SECTION—Fourth Floor.

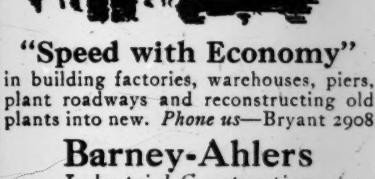
Final Sale
$33.50
Stein-Bloch Overcoats That Were $45 To $65

Keep in mind that these are *Stein-Bloch* Overcoats, Ulsters and Greatcoats, not nameless, fameless garments. Keep in mind, also, that Stein-Bloch Overcoats are extreme only in their extremely good taste, and, thus they will *stay in fashion longest of any.*

$65, $60, $55, $50, $45........$33.50
$40 and $35 Overcoats........$24.50

No charge for alterations, if required. No lack of sizes, (exceptional range for large figures, 42 to 46), patterns, models. No savings so big on genuinely fine Overcoats.

JOHN DAVID
STEIN-BLOCH SMART CLOTHES
Broadway at 32nd Street



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"Speed with Economy"
in building factories, warehouses, piers, plant roadways and reconstructing old plants into new. *Phone us*—Bryant 2908

Barney-Ahlers
Industrial Construction

YOUR PIPE IS PAINTED.
I MAKE PIPES OF GENUINE IMPORTED BRIAR ROOT—NO PAINT OR VARNISH WOOD PORES LEFT OPEN—COLOR LIKE A MEERSCHAUM—SWEET FROM FIRST PUFF—
OVER 100 STYLES
AS MY NAME IS ON EVERY PIPE THEY'LL MAKE GOOD OR I WILL—TELL ME YOUR PIPE TROUBLES I GLADLY HELP YOU—
SURE I REPAIR PIPES HERE
WILKE PIPE SHOP 287 B'DWAY COR READE ST

19 MORE RESIGN ALONG WITH JONAS

Exodus of Members Continues from Brooklyn's Committee for Victory Celebration.

BELFORD ASSAILS HEARST

Priest, in Letter to Jonas, Proffers His Support—Steinbrink Quits the Manhattan Committee.

After Borough President Riegelmann and Congressman John J. Delaney got through reading yesterday's letters of resignation from Brooklyn's Victory Celebration Committee, they found that fifteen out of the organization's membership of twenty-five on the Executive Committee had followed the example of Chairman Nathan S. Jonas and quit. The resignations were offered in protest against the efforts of supporters of William Randolph Hearst, a member of the Mayor's Committee, to dictate the course of Nathan S. Jonas, the Chairman, and other members of the Executive Committee.

Resigning yesterday from the Executive Committee were Edward P. Maynard, who headed the last Liberty Loan and Red Cross drives in Brooklyn; J. Sherlock Davis, President of the Brooklyn Chamber of Commerce; G. Foster Smith, President of the Nassau National Bank, and Mrs. H. Edward Dreier.

Others who requested to be released from the General Committee were Henry E. McGowan, Secretary of the Brooklyn Union Gas Company; W. C. Peckham, Adjutant of the G. A. R., Department of New York; Dr. Warren L. Duffield, the Rev. Dr. John Barlow, pastor of the Memorial Presbyterian Church; Mrs. Ellen L. Howland, Mrs. Louise M. Davenport, Theodore Frothingham, Edward H. Wilson, President of the Brooklyn Bar Association; Mrs. Anna M. Wilbur, Robert L. Pierpont, Wallace M. Connor, United States Commissioner Richard M. Cahoone, Guy Duval, Dr. Edward L. Hicks, and S. D. Kraus. From both Executive and General Committees there were nineteen resignations.

It was learned yesterday that Victor A. Lersner had written to Mr. Riegelmann, asking whether the money raised, largely through the efforts of those members who have resigned, is to be spent by the committeemen who are to be appointed, or whether the resigned members are to have something to say regarding the disbursements. The money thus far obtained is something like $40,000. Mr. Lersner wanted particularly to know if the money raised was to be spent by the resigned members' successors. The Borough President made no comment on the letter.

Nathan L. Jonas, who resigned as head of the Committee, yesterday gave out the following letter from the Rev. John L. Belford:

> Feb. 1, 1919.
>
> Nativity Rectory, 485 Classon Avenue, Brooklyn.
>
> My Dear Mr. Jonas: Allow me to say I am with you in this shameful persecution. It is unjust and uncalled for. It is, moreover, a piece of colossal arrogance and impertinence for any man to try to dictate who shall speak at a public meeting, or how that meeting shall be conducted.
>
> I have known you for about twenty years, and I know that you are incapable of calling the police "to kick those Irish out."
>
> Of course, The American and The Journal are so mendacious and so sickly yellow that their abuse is a compliment. They are doing their best to stir up strife and to fan into flame the Bolshevist spirit which exists in our city, as it does in Petrograd and Berlin.
>
> Because the Hearst candidate won in the last election, he thinks he can dictate to every official, and he uses his papers as a club on those who will not do as he directs.
>
> I hope you will fight him and all his works and pomps. In that fight I will be glad to do anything I can to help you. Sincerely yours, JOHN L. BELFORD.

Giving as his reason that "the principle of Brooklyn autonomy and freedom from Hearst domination is involved" by the activities of the Manhattan Mayor's Committee for Welcoming Homecoming Troops, Meier Steinbrink, the lawyer, yesterday withdrew from the Manhattan committee, as he had from the Brooklyn organization.

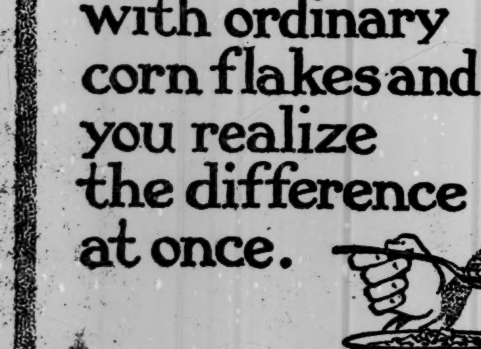
"Heretofore I wrote that I would be glad to serve on the committee of which Rodman Wanamaker is Chairman," said that part of the letter made public, "and almost simultaneously with that letter the Executive Committee of the Brooklyn Victory Celebration Committee was organized, in which I hoped to take an active part. What has transpired in Brooklyn in the last few days is undoubtedly known to you. There is the principle of Brooklyn autonomy and freedom from Hearst domination involved, which has prompted my retirement from the Brooklyn committee. I desire to be free to co-operate with independent and other public-spirited citizens in welcoming our troops. I would, therefore, request that you transmit this as my resignation."

John Golden, Chairman of the Theatrical Committee of the Mayor's Committee, yesterday announced that he had opened a branch office for the distribution of free tickets to theatres at 224 West Forty-second Street. The Red Cross, the Knights of Columbus, and the Y. M. C. A. are co-operating in the work.

Dry Motion Shelved in Rhode Island

PROVIDENCE, R. I., Feb. 6.—The Senate today by a vote of 25 to 12 indefinitely postponed action on a resolution for ratification of the Federal prohibition amendment.

Post (NEW) Toasties



"Everyone Likes 'Em" —says Bobby

No Wonder! Compare— POST TOASTIES with ordinary corn flakes and you realize the difference at once.

REPORTED OVERSEAS CASUALTIES NOW TOTAL 241,388

Four More Army Lists Are Announced; Name 111 Dead and 21 Missing

Special to The New York Times.

WASHINGTON, Feb. 6.—Four army casualty lists were issued by the War Department today, containing 1,663 names, bringing the total for the army up to 235,617. No Marine Corps casualty list was issued, but the total previously reported for that arm was 5,771. The total for army and Marine Corps is now 241,388.

Army lists issued today contained the names of 32 killed in action, 27 died of wounds, 12 died of accident, 40 died of disease, 262 severely wounded, 661 wounded to a degree undetermined, 608 wounded slightly, and 21 missing.

Summary of Army Casualties to Date.

	Previously Reported.	Reported Feb. 6.	Total.
Killed in action	30,665	32	30,697
Lost at sea	732	..	732
Died of wounds	12,956	27	12,983
Died of accident	2,727	12	2,739
Died of disease	18,906	40	18,946
Total	65,986	111	66,097
Wounded	156,202	1,531	157,733
Missing	11,766	21	11,787
Total	233,954	1,663	235,617

The following abbreviations are used to indicate rank and the nature of the casualty:

(DA) Died from Accident or Other Cause.
(DD) Died of Disease.
(DP) Died from Airplane Accident.
(DW) Died from Wounds.
(KA) Killed in Action.
(LS) Lost at Sea.
(MA) Missing in Action.
(P) Prisoner.
(RD) Returned to Duty.
(WL) Wounded Slightly.
(WS) Wounded Severely.
(WU) Wounded, (Degree Undetermined.)

Gen. General.
Col. Colonel.
Maj. Major.
Capt. Captain.
Lt. Lieutenant.
Sgt. Sergeant.
Corp. Corporal.
Bgl. Bugler.
Mch. Mechanic.
Wagn. Wagoner.
Mus. Musician.
Hrs. Horseshoer.

The names for which no rank is indicated are those of privates. The list is given in full for the States of New York, New Jersey, and Connecticut; in other States the names of only the dead are given.

NEW YORK CITY.

BALSAM, D. D., 322 E. 56th St.......(WS)
BENDER, J., 804 Macon St., B'klyn...(WU)
BENNETT, J. J., 739 2d Av..........(WL)
BERNSTEIN, B. B., 1,868 Prospect Place, Brooklyn ....(WU)
BURNETT, R., 115 W. 62d St.........(WL)
BUTLER, J. D., 36 Bolivar St., B'klyn.(WL)
CAMPANALE, A., 7,011 Fort Hamilton Av., Brooklyn—Mch..............(WU)
CARDULLO, A., 1,365 De Kalb Av., Brooklyn ....(WL)
CARROLL, W. M., 455 14th St., B'klyn—Mch.
CLEARY, J. M., 66 Boerum Place, Brooklyn
CONROY, B., 42 Clermont Av., B'klyn.(WL)
CORBETT, E. J., 863 Castle Hill Av., Unionport—Corp. ....(WL)
CRESCITELLE, A., 120 Mulberry St.—Corp. ....(WU)
DAVIS, G., 1,452 5th Av.—Corp.......(WL)
DEWITT, F. E., 498 W. 139th St.—Corp. ....(WU)
DICK, A., 231 E. 85th St.—Corp......(WL)
DICKINS, A., Jr., 543 W. 156th St.—Wagn. ....(WU)
DONAHUE, J. J., 217 E. 33d St.—Sgt..(DW)
DUNNE, JEREMIAH, 144 E. 97th St...(WU)
DYER, WM. F., 436 60th St., Bkln....(WL)
FELDMAN, LOUIS, 60 Sheriff St......(WU)
FIER, SAM, 495 E. 174th St..........(WL)
FINK, HARRY, 26 Suffolk St..........(WL)
FUCITO, JOS., 19 Sullivan St., Bkln..(WL)
GAAB, CHARLES, 122 E. 129th St....(DW)
GAFFEY, WM. P., 240 Lafayette St....(WL)
GUSTAFERRO, FRANK, 621 E. 131st St.(WL)
HAAG, CHARLES, 775 E. 25th St......(WL)
HABERMAN, BENJ., 1,738 Madison Av.(WL)
HERLIHY, J. H., 463 West St., Bkln..(WU)
HOFFMAN, GUSTAV, 1,033 Forest Av.(WU)
HUNECKE, WALTER A., 168 Gates Av., Brooklyn—Sgt...................(WS)
HUTCHINSON, WALLACE, 673 Ocean Av., Brooklyn—Corp.................(WU)
JOHNSON, M., 37 South St., Jamaica.(WS)
KANTER, L. B., 180 13th St., Bkln.—Sgt.(WL)
KATZ, BENJAMIN, 294 Lorimer St., Brooklyn—Mch ....(WU)
KEATING, T. C., 709 W. 170th St.....(WU)
KENDZIORA, CARL A., Jr., 412 Degraw St., Brooklyn—Lt..............(WL)
KILLEEN, S. J., 806 East 156th St....(WL)
KNECHT, OTTO A., 151 Oakland St., Brooklyn ....(WU)
KNISHNICK, J., 428 E. 86th St—Corp.(WL)
KISSEN, JOSEPH, 266 Monroe St......(WU)
KRANTZ, JOSEPH, 268 East 169th St..(WS)
LEIDER, B., 141 Ludlow St.—Sgt.....(WU)
LICHTER, B., 30 Humboldt St., Bklyn.(WL)
LOONEY, WM. A., 357 5th St., Bklyn.(WU)
LOPEZ, JOSE DE LA V., 82 Poplar St., Brooklyn........................(WL)
LORENS, OTTO, Jr., 93 Ferguson St., Corona—Corp. ....(WU)
LULA, JULIUS J., Rosebank..........(WL)
McKEAN, L. P., 503 5th Av..........(WL)
MARCANTONIO, E., 2,477 Belmont Av.(WU)
MARTIN, J. J., 602 Hicks St., Bklyn..(WL)
MINITER, WM. R., 388 St. Mark's Av., Brooklyn ....(WS)
MULDOON, M. M., 160 Tinton Av.....(WL)
MULVEY, M., 378 Sackett St., Bklyn..(WL)
NAYLOR, G. C., 1,333 East 37th St., Brooklyn ....(WL)
O'BRIEN, JOHN, 116 West 101st St....(WS)
O'NEILL, WILLIAM J., 230 Skillman St., Brooklyn......................(WU)
ORMSBY, J. F., 675 E. 133d St.—Sgt..(WS)
PADDOCK, FORREST C., 402 W. 142d St.—Corp. ....(WU)
PAKUSKY, MAYER, 179 E. Broadway.(WL)
PALAZZO, MARTINO, 231 E. 146th St.(WU)
PAM, JULIUS, 148 Av. C............(WL)
PATRICK, JAMES, 587 Neptune Av., Brooklyn—Corp. ....(WU)
PHELPS, WILLIAM E., 2,431 Custom Av.—Sgt. ....(WS)
PELL, S. H. P., 542 5th Av.—Corp...(WS)
PRIMAVERA, JOSEPH, 622 E. 13th..(WL)
RADER, EDWIN, 2,722 8th Av.—Corp.(WL)
REEVE, WILLIAM J., 491 Hancock St., Brooklyn ....(WL)
REID, CHESTER, 342 West 71st St...(WL)
REILLY, E. F., 104 Emerson Pl., Bkn.(WL)
ROSENBERG, H. A., 1,115 Boston Road(WL)
ROTONDI, PHILIP, 330 E. 108th St...(WL)
RYAN, D., 1,072 Rogers Av., Bklyn....(WU)
SCANLON, H.B., 347 Gates Av., Bkn—Lt.(KA)
SCHINDELE, G. S., 2,380 8th Av......(WU)
SEEGEL, S., 633 E. 5th St...........(WU)
SEGAL, J. M., 228 Pulaski St., Bklyn..(WL)
SEGERMAN, I., 282 Broome St.......(WL)
SENDORA, M., 723 Metropolitan Av., Brooklyn ....(WU)
SHEA, P., 877 Bleecker St., Bklyn....(WL)
SHEAHAN, T. W., 661 Carroll St., Bkn.(WS)
SHEAN, D., 1,474 Wilkins Av.........(WU)
SHEEHAN, J. J., 322 E. 79th St.....(WU)
SHEEN, A., 33 Hudson St., Bklyn.....(WL)
SHEID, A. J., 391 Morris Av., Richmond Hill, L. I........................(WS)
SMITH, L. J., 1,730 Amsterdam Av.—Sgt. ....(WS)
SMITH, W. B., 207 Van Buren St., Brooklyn—Sgt. ....(WL)
SOLOMON, B., 1,002 Tiffany St.......(DD)
SOPP, A. L., 189 Argyle Road, Bklyn—Lt. ....(WL)
TIRELLI, VITO, 400 E. 108th St......(KA)
VALENTI, A., 304 E. 45th St.........(WL)
VALLE, A., 17 Strong Place, Bklyn...(WL)
WALDMAN, M., 1,161 Bryant Av......(WU)
WALDSTEIN, S., 360 S. 1st St., Bklyn—Corp. ....(WU)
WEISBERGER, J., 46 Avenue A.......(WL)
WEISS, W., 376 Hamburg Av., Bklyn..(WL)
WILLS, E. J., 1,193 Hancock St., Bklyn—Sgt. ....(WL)

OTHER PARTS OF NEW YORK STATE.

BELTER, E. H., Wassaic—Corp......(WL)
BLISS, F. C., Cooperstown—Sgt.......(DD)
BOUTELL, TELESS, Tupper Lake.....(WL)
BROGAN, THOMAS M., Yonkers—Lt..(DW)
BRONSON, J. S., Baldwinsville—Corp..(WU)
BUECHNER, CHARLES J., Corona....(WL)
BULL, GEORGE H., Saranac..........(WL)
BURNUP, ROBERT, Black River......(WU)
BUTLER, J. A., Marymount, Tarrytown ....(WU)
CARERO, ANTHONY, Amsterdam.....(WL)
CASE, ANDREW E., Waverly........(WL)
CHAMBERLIN, H. W., Niagara Falls.(WL)
CLEMENT, J. R., Schenectady........(WL)
CLEVELAND, F. E., Rochester........(WL)
CONIGLIO, CHARLES J., Fredonia...(WU)
COOK, LEE W., Lowville.............(KA)
COVEY, ANSEL C., Hemlock.........(WU)
CUSSON, W. A., Hoosick Falls—Corp..(WU)
DEHM, PAUL J., Oswego—Bgl.........(WL)
DILETTERA, NICOLINO, Rochester..(WL)
DI ROLLO, B., Mount Vernon.........(WL)
DUSCHENE, H. A., Utica.............(WS)
DU VALL, I. G., Creek Locks........(WL)
EAGLE, H. D., Perrysburg...........(WL)
FIGAZ, FELIX, Roslyn...............(WU)
FIORILLO, RALPH, Niagara Falls....(WL)
FLECK, G. B., Dunkirk—Lt..........(WU)
FLINT, ARTHUR, Buffalo ....(WL)
FRENTZEN, L. R., Amityville—Mus...(WU)
FUSCO, JOHN, Glens Falls...........(DD)
GARDNER, PAUL K., Deposit........(WL)
HARLAN, HARRY, Oneida—Corp.....(WL)
HALFORD, JOHN J., Newburg.......(WU)
HARRIS, A. L., Ticonderoga—Corp....(WU)
HERMAN, FRANK M., Buffalo.......(WL)
HOWARD, C. E., Whitney Point....(WL)
HUFNAGEL, CHRIST, Buffalo........(WL)
HUGHES, E., Victory Hills—Corp.....(WU)
HUNKEMOELLER, J. F., Buffalo....(WL)
IACOVELLI, ONOFRIE, Utica........(WL)
JEFFERS, LESTER, Olean—Corp.....(WL)
JEFFERS, ROY R., Castile............(DD)
KANE, JOHN M., Rochester..........(WL)
KAVANAUGH, A. H., Niagara Falls..(WU)
KENNY, FRED G., Watkins..........(WL)
KILMER, WILTON E., Niagara Falls.(WU)
KING, FRANK, Monticello...........(WU)
KINSELLA, E. A., Yonkers—Sgt......(WL)
LA FORD, R. E., Tonawanda—Corp...(WU)
LALONDE, ARTHUR F., Ogdensburg.(WU)
LAND, HERMAN, Rochester..........(WU)
LANE, D. J., Binghamton—Corp......(WL)
LISMAN, CLARENCE A., Ransomville.(WL)
LUFT, JOHN, Goshen................(WL)
MAHONY, FRANK R., Buffalo.......(WU)
MANN, JOHN J., Albany.............(WU)
MAPLESDEN, ALLYN L., Eden.......(WU)
MARTIN, HOWARD D., Alfred—Corp..(WU)
ONERATO, NICHOLAS, Yonkers......(WL)
ORBANK, BERNARD P., Wellsville...(WL)
PALERMO, PASQUALE, Buffalo......(MA)
PINES, BENJ. J., Slat Hill—Corp.....(DA)
PINNER, RALPH F., Buffalo—Sgt....(WS)
RICHARD, FRANK, Rochester—Corp.(WU)
RADLEY, C. E., Carthage—Mch.......(WL)
RAFFERTY, C. F., Java Center—Corp.(WU)
RAYMONDJACK, V. J., Medina—Corp.(WU)
DAMS, F. I., Florida................(WS)
ROGALSKI, ALEXANDER, Glen Cove.(WL)
RUSER, W. F., Mount Vernon........(KA)
RYDER, E. T., Gowanda.............(WL)
SANTIMAW, E. J., Massona..........(DW)
SAYLES, A., East Pharsalia—Corp...(WL)
ELLE, D. W., Harrison—Lt..........(WL)
HAFFER, H. L., Attica...............(WS)
SHELDON, E. L., Oswego............(WU)
SIMMON, H. F., Buffalo—Corp........(WS)
ITH, JOSEPH, Dunkirk...............(WS)
SMITH, T. A., Patchogue—Corp.......(WU)
SWARTZ, M. E., Endicott—Corp......(WL)
SWEENEY, G. V., Oswego.............(DA)
TANCK, FREDERICK, Jr., Newark..(WU)
TAPER, BERNEY, Rochester.........(WL)
TARAVOLLO, J. F., Buffalo..........(WU)
TARBELL, LESLIE F., Rushford.....(WS)
THORP, CLIFFORD, Denver Plains...(KA)
TUPADLO, JAN, Depew..............(WL)
WATKINS, JAMES, Eatontown......(WU)
WHITMARSH, F. A., Cortland........(WU)
ZIMMERMAN, E. A., La Salle......(WU)

ALABAMA.

GANTT, GASTON A., Wetumpha......(DD)
LEONARD, JESSE J., Opf............(KA)
NEWTON, JOHN H., Fayette..........(DD)
WHITEHEAD, G. H., Hayleville......(KA)

ARKANSAS.

GOSSELL, HENRY C., Whitehall.....(KA)
RILEY, CHARLIE, Paragould—Wagn..(DD)
WALKER, WILLIAM, Forest City....(DD)

CALIFORNIA.

VUKORICH, MARKO, San Francisco..(KA)
WALL, JOHN A., Ivy................(DD)
WRIGHT, E. N., Jr., Pasadena—Corp.(DW)

COLORADO.

CLARK, EARL J., Pueblo.............(KA)
HANSON, JOE M., Silt—Corp.........(DW)

CONNECTICUT.

ACHENBACK, E. S., New Britain.....(WL)
BENOIT, RENO A., New Haven.......(WL)
BENTON, R. B., Rockville—Corp......(WU)
ALDWELL, GEORGE, Riverside......(WL)
DILLISTIN, HOWARD P., Trumbull..(WL)
DINOVO, MEILS, Waterbury..........(WU)
DURANTI, LOUIS, New Haven—Corp..(WU)
ENOS, MANUEL, New London........(WU)
EVERETT, CECIL E., New Haven.....(WU)
FERRARO, FRANK W., Middletown..(WS)
GLADDING, EUGENE W., Ansonia...(WL)
HAMPTON, G. W., New Haven—Corp..(WU)
HECKLAND, HAROLD, Suffield......(WL)
HERBST, OTTO M., Waterbury.......(WL)
HIBBS, LOUIS E., New London—Maj..(WU)
LUFER, JAMES I., New Haven.......(WL)
MELO, ANTHONY, Hartford—Corp....(WL)
PALKA, W., New Britain.............(MA)
ROESSLER, FRED W., Taftville......(DD)
ROSENSKI, ROMAN, Tarryville.......(WS)
SHEEHAN, JAMES F., Hartford.......(WL)
TAYLOR, E. H., Mystic—Corp.........(DD)
VARGA, JOHN J., Bridgeport.........(WS)

FLORIDA.

HENRY, GEORGE, Jacksonville.......(DD)

GEORGIA.

ASHMORE, PASCHAL, Atlanta.......(DD)
BRUSH, LINTON W., Atlanta.........(KA)
JACKSON, PINK, Adrian..............(DD)
REESE, JIM J., Atlanta—Corp........(DD)

ILLINOIS.

CALLON, ALLAN, Decatur—Bgl......(DD)
JACOBS, JOHN L., Rockford..........(KA)
SNIEGOCKI, ANDREW, Chicago.....(

INDIANA.

MITCHELL, CARL, Indianapolis—Corp.(DW)

IOWA.

CAMPBELL, W. B., Swaledale.........(DD)
CHADER, L. F., Slater................(DD)
NEFF, V. C., Ottumwa................(KA)
SCHMIDT, E. H., Adair...............(DD)

KANSAS.

GRAY, A. E., Jewell City.............(DD)
WARD, L. L., Arkansas City.........(DD)

KENTUCKY.

PENINGTON, George, Warbranch.....(KA)

LOUISIANA.

MAY, F. E., Gilbert...................(DD)

MARYLAND.

THOMAS, LAWRENCE, Baltimore.....(DD)

MASSACHUSETTS.

ALLEN, HAROLD G., Worcester......(DD)
LARABEE, EDWARD A., Bedford—Lt.(DD)
PALUMBO, TONY, East Boston.......(KA)

MICHIGAN

CLARK, LEWIS, Milford..............(DA)
CARLIN, CONRAD A., Adrian........(DA)
HAUG, ERWIN C., Kalamazoo........(DW)
THOMPSON, ROY, Fowlerville.........(KA)
WEERTMAN, G. C., Grand Rapids....(KA)

MINNESOTA.

DOWNING, JOHN W., Fergus Falls...(KA)
FISH, IRA J., Clear River............(DW)
PETERSON, DAVID I., Garfield.......(KA)
PETERSON, OSCAR E., Park Rapids..(KA)
PORTER, MAURICE G., St. Charles...(DW)
THOMPSON, THOGER, Comfrey.......(KA)

MISSISSIPPI.

CARPENTER, MARSHAL, Natchez...(DD)
FREEMAN, VIRGIL W., Wyatte......(DW)

MISSOURI.

HANSEN, F. P., Perryville...........(DA)
NAGEL, ADOLPH J., St. Louis......(DW)

MONTANA.

SULLIVAN, JERRY H., Preston......(DA)

NEBRASKA.

CADY, FAYETTE G., Alma..........(DD)

NEW JERSEY.

ADDISON, JAMES W., Lakewood....(WL)
ADLER, HENRY, Newark...........(WL)
ALBERICCI, ROBERT, Guttenberg...(WL)
ANDERSON, J., Hoboken—Corp......(WS)
BENDEY, WESLEY, Trenton.........(WU)
BENNETT, JOHN E., Monmouth......(WL)
CARIDDI, BRUNO, Raritan...........(WL)
CASNOWICZ, ADAM J., Harrison.....(WL)
CLARK, DWIGHT T., Newark.........(WU)
CONSTANTINO, A., Weehawken......(WL)
DE JENNIRO, M., West Hoboken......(WL)
DEVINGO, SALTO, Orange............(WL)
DWYER, WALTER, West New York..(WL)
ELLIS, G. D., Jersey City—Corp......(WU)
FEIERABEND, OTTO, Trenton.........(WS)
FLEMMINGS, ELMER, Salem..........(WL)
GAMBLE, GEORGE, New Brunswick...(WL)
GRIFFIN, G. E., Jersey City—Mch....(WU)
GULIANO, ANTHONY, Newark.........(WL)
HERON, JOHN, Plainfield.............(WU)
HERRMANN, J. C., Bound Brook—Corp.(WU)
HERRMANN, L. P., Jersey City—Corp.(WL)
HILLEN, J. C., Camden—Corp.......(WU)
HULL, CHARLES S., Newton.........(WU)
HURFF, LINDLEY F., Sewell..........(WU)
HURLEY, J. J., Elizabeth—Corp......(WL)
JENSEN, JULIUS, Avon—Mch.........(WL)
JURISCH, GEORGE P., Union Hill....(WL)
JURNECKA, J., Elizabeth—Corp......(WU)
JWANUK, MICHAEL, Bayonne.......(WL)
KARPINSKI, JOSEPH P., Jersey City.(WU)
KNERIM, E., Asbury Park—Sgt.....(WU)
LORD, R. J., Arlington...............(WU)
LUDWIG, W. J., Newark—Sgt........(WL)
MALONEY, L. J., Burlington.........(WL)
MANGINI, R. T., Jersey City..........(WL)
MANTZ, M. R., North Plainfield.....(WU)
MAYR, ADOLPH, Newark.............(WL)
MAYR, ARTHUR, Newark.............(WL)
PRISANT, J. L., Passaic..............(WU)
ADZINON, FRANK, Jersey City.....(WL)
REGAN, IGNATIUS, Butler............(WS)
ROESCH, ANDREW, Egg Harbor City.(WU)
ROMANO, PASQUALE, Madison.......(WL)
SCHUM, FRED, Newark..............(WL)
EELBACH, EDWARD, No. Bergen...(WS)
SELLERS, JAMES, Salem..............(WL)
STARR, ROSSO, Camden..............(WL)
STEWART, A., Woodcliff—Corp.......(WU)
TRENTACOSTA, ROSARIO, Garfield..(DW)
TULONEN, JOHN, Jersey City........(WL)
VINCENT, HOWARD S., Millbrook....(WL)
WALDVOGEL, H., North Bergen—Sgt.(WL)
WHALEN, L. J., South Amboy—Corp.(WL)
WHITEHEAD, CHARLES, Trenton....(WL)
WHITTLEY, HARRY D., Bridgeton...(WL)

NEW MEXICO.

CHAVEZ, EUTIMIO, San Rafael......(KA)

NORTH CAROLINA.

BROWN, HENRY B., Charlotte........(DW)
HIGHSMITH, JAMES E., Clinton......(DD)

OHIO.

CHOCHARD, LARUZ, Green Springs..(DW)
CLARKSON, WILLIAM, South Euclid..(DD)
FLEMING, JOE P., Springfield.......(DW)
GREGORY, G., Mt. Vernon—Corp......(DW)
ROSEN, DAVE, Columbus—Sgt........(DD)
ROSE, ROY, Marysville...............(KA)
WALSH, MARTIN J., Warren—Sgt....(DD)

PENNSYLVANIA.

GRIFFITH, W. P., Greenville.........(DD)
MAGER, F. J., Pittsburgh............(DW)
MATERNA, JOSEPH, Hazelton........(DW)
PASCEE, C. R., Stockdale............(DW)
SCHELL, JOHN E., Beaver Valley.....(DD)
SCHIMPF, N. R., North Side, Pittsburgh ....(DA)
SPIDELL, C. W., Greencastle........(DW)
WOLINSKY, ABE, Greensburg........(DW)
YINGLING, H. R., Hanover...........(KA)

RHODE ISLAND.

AUCOIN, G. T., Woonsocket...........(DD)
DEROUIN, A. F., Pawtucket...........(KA)
PERREIA, ANTONNE, Tiverton.......(DW)

SOUTH CAROLINA.

WILSON, O. K., Orangeburg—Lt......(DD)

TENNESSEE.

BLACK, J. W., Knoxville.............(DA)
WARD, W. V., Zach...................(KA)

TEXAS.

FORD, CHARLES, San Antonio.......(DD)
MOORE, J. H., Dekalb—Lt............(KA)
ZYBACH, A. R., Zybach..............(KA)

VERMONT.

WHEELER, L. M., South Burlington—Nurse ....(DD)

VIRGINIA.

CARNOHAN, G. T., Spotsylvania City.(KA)
HALTERMAN, A. L., Hall.............(DW)
ROWE, JAMES, Norfolk..............(DA)
WELLS, JOHNNIE, Dorchester.......(DA)

WASHINGTON.

MEAGHER, J. G., Seattle—Wagn......(DA)
VOG, HOLDEN, Puget Sound.........(KA)

WISCONSIN.

KACZER, EDWARD F., Neenah.......(DD)
PATTERSON, HOWARD, Malden Rock.(KA)
RYMER, DOYD N., Pound.............(DD)

BELGIUM.

KROLL, C., Brussels—Civilian.........(DD)

ITALY.

SEVIERI, E., Oretano Prov., Firenze.(DW)
VASCELLARI, G., Calaisa—Civilian...(DA)

PORTO RICO.

MARTINO, PETER, Ponce.............(KA)

SWEDEN.

WESTIN, E. O., Kosta, Nordingro....(DW)

Havana Without Newspapers.

HAVANA, Feb. 6.—The strikes of the employes of the mechanical departments of the newspapers continues and no newspapers were published today. A committee of five representing the thirty-seven unions which conducted the last general strike will call on President Menocal today to request him to find a solution for the strike. They will inform the President that they disclaim responsibility for future developments.

Franklin Simon & Co.
A Store of Individual Shops
Fifth Avenue, 37th and 38th Streets

Spring Fashions Exploit New Models, New Fabrics, New Colors

For MISSES 14 to 20 years — For JUNIORS 13 to 17 years — For GIRLS 6 to 16 years

Misses' Spring Dresses

Always something "new"—either models with entirely new lines and ornamentations, or the fabrics of silk, wool or cotton introduce new weaves and colors. The revival of lace is now apparent and unusually attractive in new dinner frocks.

29.50 to 165.00

Girls' Spring Dresses

Empire, guimpe or regulation waistline models for Girls and Juniors. Dresses daintily hand embroidered, hand smocked, tucked or lace trimmed; Georgette or taffeta silk are favored fabrics; dotted Swiss, voile, linen, tissues, chambray or gingham fashion dainty wash dresses.

3.95 to 49.50

Franklin Simon & Co. Individual Shops

Are Synonymous With Paris for "Newness."

PARIS is the magic word for Fashions, because Paris originates, is constantly evolving something radically "different" something entirely "new."

The Franklin Simon & Co. Individual Shops have also achieved a distinction for originality.

Notable examples are the Individual Shops for Young People where day by day fashions of indescribable charm and individuality are presented as soon as they are created.

Presenting the modes of today that are refreshingly "different," and forecasting authoritatively the new style theme.

New Model Misses' SPRING SUIT (As Illustrated) 59.50

Of Wool Tricotine in navy or the new shade of walnut.

Misses' Spring Wraps

Capes, dolman wraps or coats of wool or silk fabrics, vie with each other for supremacy, but slight favoritism is shown the cape, with its graceful flare or with coat-front, also waistcoated models; short or long lengths.

29.50 to 145.00

Misses' Spring Suits

Featured are three-piece costume suits of wool tricotine or Poiret twill; also blouse suits, or suits with belted, semifitted or straightline coats, showing sleeves closely fitted to the arm, variously styled collars; instep length skirts.

39.50 to 175.00

MISSES' and GIRLS' APPAREL SHOPS—Second Floor

Franklin Simon & Co.
Fifth Avenue, 37th and 38th Sts.

Girls' and Children's SHOES For Immediate Wear

All Franklin Simon shoes are fully guaranteed for service and satisfactory wear

Children's Laced Shoes
Unusual at 5.00
Of highest quality black or tan Russia calfskin, broad comfortable last, welted leather soles and spring heels.
Sizes 8½ to 10½—Widths B to E

Girls' Laced Shoes
Unusual at 6.00
Of highest quality tan or black Russia calfskin, built on a broad comfortable last, welted leather soles and flat heels.
Sizes 11 to 2—Widths B to E

Girls' White Buckskin Shoes
Unusual at 6.50
Buttoned or laced shoes of genuine white buckskin, broad comfortable last, welted leather soles and flat heels.
Sizes 11 to 2—Widths B to E

GIRLS' and CHILDREN'S SHOE SHOP—Third Floor

FOUNDED 1880 LONDON

SAILOR SUITS FOR BOYS.

A sailor suit outfit is the most attractive and becoming dress for a boy from 3 to 9 years, and every boy's wardrobe should include a number of sailor suits.

Since the sailor suit is of English origin our models exactly duplicate the most approved English designs and are made in the finest imported washable fabrics and English serges. We furnish the correct handkerchief ties, hats, reefers and footwear, essential to the completion of a correct sailor suit outfit.

DE PINNA
5th Avenue at 50th Street

Text of the New War Revenue Bill as Agreed Upon by the Conferees

Draft Reported by Conference Committee, Including All Changes Made.

WASHINGTON, Feb. 6.—Following is the text of the Revenue bill as reported to the Senate and the House by the Conference Committee:

An act to provide revenue, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress asssembled,

TITLE I.—GENERAL DEFINITIONS.

Section 1. That when used in this act—

The term "person" includes partnerships and corporations, as well as individuals;

The term "corporation" includes associations, joint-stock companies, and insurance companies.

The term "domestic" when applied to a corporation or partnership means created or organized in the United States;

The term "foreign" when applied to a corporation or partnership means created or organized outside the United States;

The term "United States" when used in a geographical sense includes only the States, the Territories of Alaska and Hawaii, and the District of Columbia;

The term "Secretary" means the Secretary of the Treasury;

The term "Commissioner" means the Commissioner of Internal Revenue;

The term "collector" means collector of internal revenue;

The term "Revenue Act of 1916" means the act entitled "An act to increase the revenue, and for other purposes," approved Sept. 8, 1916;

The term "Revenue Act of 1917" means the Act entitled "An Act to provide revenue to defray war expenses, and for other purposes," approved October 3, 1917;

The term "taxpayer" includes any person, trust or estate subject to a tax imposed by this Act;

The term "Government Contract" means (a) A contract made with the United States, or with any department, bureau, officer, commission, board, or agency, under the United States and acting in its behalf, or with any agency controlled by any of the above if the contract is for the benefit of the United States, or (b) A subcontract made with a contractor performing such a contract if the products or services to be furnished under the subcontract are for the benefit of the United States. The term "Government contract or contracts made between April 6, 1917, and November 11, 1918, both dates inclusive" when applied to a contract of the kind referred to in clause (a) of this paragraph, includes all such contracts which, although entered into during such period, were originally not enforceable, but which have been or may become enforceable by reason of subsequent validation in pursuance of law;

The term "military or naval forces of the United States" includes the Marine Corps, the Coast Guard, the Army Nurse Corps, Female, and the Navy Nurse Corps, Female, but this shall not be deemed to exclude other units otherwise included within such term;

The term "present war" means the war in which the United States is now engaged against the German Government.

For the purposes of this Act the date of the termination of the present war shall be fixed by proclamation of the President.

TITLE II.—INCOME TAX.

Part I.—General Provisions.

Definitions.

Sec. 200. That when used in this title—

The term "taxable year" means the calendar year, or the fiscal year ending during the calendar year upon the basis of which the net income is computed under Section 212 or Section 232. The term "fiscal year" means an accounting period of twelve months ending on the last day of any month other than December. The first taxable year, to be called the taxable year 1918, shall be the calendar year 1918 or any fiscal year ending during the calendar year 1918;

The term "fiduciary" means a guardian, trustee, executor, administrator, receiver, conservator, or any person acting in any fiduciary capacity for any person, trust or estate;

The term "withholding agent" means any person required to deduct and withhold any tax under the provisions of Section 221 or Section 237;

The term "personal service corporation" means a corporation whose income is to be ascribed primarily to the activities of the principal owners or stockholders who are themselves regularly engaged in the active conduct of the affairs of the corporation and in which capital (whether invested or borrowed) is not a material income-producing factor; but does not include any foreign corporation, nor any corporation 50 per centum or more of whose gross income consists either (1) of gains, profits, or income derived from trading as a principal, or (2) of gains, profits, commissions, or other income, derived from a Government contract or contracts made between April 6, 1917, and November 11, 1918, both dates inclusive;

The term "paid," for the purposes of the deductions and credits under this title, means "paid or accrued" or "paid or incurred," and the terms "paid or incurred" and "paid or accrued" shall be construed according to the method of accounting upon the basis of which the net income is computed under Section 212.

Dividends.

Sec. 201. (a) That the term "dividend" when used in this title (except in Paragraph (10) of Subdivision (a) of Section (234) means (1) any distribution made by a corporation, other than a personal service corporation, to its shareholders or members, whether in cash or in other property or in stock of the corporation, out of its earnings or profits accumulated since February 28, 1913, or (2) any such distribution made by a personal service corporation out of its earnings or profits accumulated since February 28, 1913, and prior to January 1, 1918.

(b) Any distribution shall be deemed to have been made from earnings or profits unless all earnings and profits have first been distributed. Any distribution made in the year 1918 or any year thereafter shall be deemed to have been made from earnings or profits accumulated since February 28, 1913, or, in the case of a personal service corporation, from the most recently accumulated earnings or profits; but any earnings or profits accumulated prior to March 1, 1913, may be distributed in stock dividends or otherwise, exempt from the tax, after the earnings and profits accumulated since February 28, 1913, have been distributed.

(c) A dividend paid in stock of the corporation shall be considered income to the amount of the earnings or profits distributed. Amounts distributed in the liquidation of a corporation shall be treated as payments in exchange for stock or shares, and any gain or profit realized thereby shall be taxed to the distributee as other gains or profits.

(d) If any stock dividend (1) is received by a taxpayer between January 1 and November 1, 1918, both dates inclusive, or (2) is during such period bona fide authorized or declared, and entered on the books of the corporation, and is received by a taxpayer after November 1, 1918, and before the expiration of thirty days after the passage of this act, then such dividend shall, in the manner provided in Section 206, be taxed to the recipient at the rates prescribed by law for the years in which the corporation accumulated the earnings or profits from which such dividend was paid, but the dividend shall be deemed to have been paid from the most recently accumulated earnings or profits.

(e) Any distribution made during the first sixty days of any taxable year shall be deemed to have been made from earnings or profits accumulated during preceding taxable years; but any distribution made during the remainder of the taxable year shall be deemed to have been made from earnings or profits accumulated between the close of the preceding taxable year and the date of distribution, to the extent of such earnings or profits, and if the books of the corporation do not show the amount of such earnings or profits, the earnings or profits for the accounting period within which the distribution was made shall be deemed to have been accumulated ratably during such period.

Basis for Determining Gain or Loss.

Sec. 202 (a). That for the purpose of ascertaining the gain derived or loss sustained from the sale or other disposition of property, real, personal, or mixed, the basis shall be—

(1) In the case of property acquired before March 1, 1913, the fair market price or value of such property as of that date; and

(2) In the case of property acquired on or after that date, the cost thereof; or the inventory value, if the inventory is made in accordance with Section 203.

(b) When property is exchanged for other property, the property received in exchange shall for the purpose of determining gain or loss be treated as the equivalent of cash to the amount of its fair market value, if any; but when in connection with the reorganization, merger, or consolidation of a corporation a person receives in place of stock or securities owned by him new stock or securities of no greater aggregate par or face value, no gain or loss shall be deemed to occur from the exchange, and the new stock or securities received shall be treated as taking the place of the stock, securities, or property exchanged.

When in the case of any such reorganization, merger or consolidation the aggregate par or face value of the new stock or securities received is in excess of the aggregate par or face value of the stock or securities exchanged, a like amount in par or face value of the new stock or securities received shall be treated as taking the place of the stock or securities exchanged, and the amount of the excess in par or face value shall be treated as a gain to the extent that the fair market value of the new stock or securities is greater than the cost (or if acquired prior to March 1, 1913, the fair market value as of that date) of the stock or securities exchanged.

Inventories.

Sec. 203. That whenever in the opinion of the Commissioner the use of inventories is necessary in order clearly to determine the income of any taxpayer, inventories shall be taken by such taxpayer upon such basis as the Commissioner, with the approval of the Secretary, may prescribe as conforming as nearly as may be to the best accounting practice in the trade or business and as most clearly reflecting the income.

Net Losses.

Sec. 204 (a) That as used in this section the term "net loss" refers only to net losses resulting from either (1) the operation of any business regularly carried on by the taxpayer, or (2) the bona fide sale by the taxpayer of plant, buildings, machinery, equipment or other facilities, constructed, installed or acquired by the taxpayer on or after April 6, 1917, for the production of articles contributing to the prosecution of the present war; and when so resulting means the excess of the deductions allowed by law (excluding in the case of corporations amounts allowed as a deduction under paragraph (6) of subdivision (a) of section 234) over the sum of the gross income plus any interest received free from taxation both under this title and under Title III.

(b) If for any taxable year beginning after October 31, 1918, and ending prior to January 1, 1920, it appears upon the production of evidence satisfactory to the Commissioner that any taxpayer has sustained a net loss, the amount of such net loss shall under regulations prescribed by the Commissioner with the approval of the Secretary be deducted from the net income of the taxpayer for the preceding taxable year; and the taxes imposed by this title and by Title III for such preceding taxable year shall be redetermined accordingly. Any amount found to be due to the taxpayer upon the basis of such redetermination shall be credited or refunded to the taxpayer in accordance with the provision of section 252. If such net loss is in excess of the net income for such preceding taxable year, the amount of such excess shall under regulations prescribed by the Commissioner with the approval of the Secretary be allowed as a deduction in computing the net income for the succeeding taxable year.

(c) The benefit of this section shall be allowed to the members of a partnership and the beneficiaries of an estate or trust under regulations prescribed by the Commissioner with the approval of the Secretary.

Fiscal Year with Different Rates.

Sec. 205. (a) That if a taxpayer makes return for a fiscal year beginning in 1917 and ending in 1918, his tax under this title for the first taxable year shall be the sum of: (1) the same proportion of a tax for the entire period computed under Title I of the revenue act of 1916 as amended by the revenue act of 1917 and under Title I of the revenue act of 1917, which the portion of such period falling within the calendar year 1917 is of the entire period, and (2) the same proportion of a tax for the entire period computed under this title at the rates for the calendar year 1918 which the portion of such period falling within the calendar year 1918 is of the entire period: provided, that in the case of a personal service corporation the amount to be paid shall be only that specified in Clause (1).

Any amount heretofore or hereafter paid on account of the tax imposed for such fiscal year by Title I. of the Revenue act of 1916 as amended by the Revenue act of 1917, and by Title I. of the Revenue act of 1917, shall be credited toward the payment of the tax imposed for such fiscal year by this act, and if the amount so paid exceeds the amount of such tax imposed by this act, or, in the case of a personal service corporation, the amount specified in clause (1), the excess shall be credited or refunded in accordance with the provisions of Section 252.

(B) If a taxpayer makes a return for a fiscal year beginning in 1918 and ending in 1919, the tax under this title for such fiscal year shall be the sum of: (1) The same proportion of a tax for the entire period computed under this title at the rates specified for the calendar year 1918 which the portion of such period falling within the calendar year 1918 is of the entire period, and (2) the same proportion of a tax for the entire period computed under this title at the rates specified for the calendar year 1919 which the portion of such period falling within the calendar year 1919 is, of the entire period.

(C) If a fiscal year of a partnership begins in 1917 and ends in 1918 or begins in 1918 and ends in 1919, then notwithstanding the provisions of Subdivision (a) of Section 218; (1) the rates for the calendar year during which such fiscal year begins shall apply to an amount of each partner's share of such partnership net income (determined under the law applicable to such year) equal to the proportion which the part of such fiscal year falling within such calendar year bears to the full fiscal year, and (2) the rates for the calendar year during which such fiscal year ends shall apply to an amount of each partner's share of such partnership net income (determined under the law applicable to such calendar year) equal to the proportion which the part of such fiscal year falling within such calendar year bears to the full fiscal year; provided, that in the case of a personal service corporation with respect to a fiscal year beginning in 1917 and ending in 1918, the amount specified in clause (1) shall not be subject to normal tax.

Parts of Income Subject to Rates for Different Years.

Sec. 206. That whenever parts of a taxpayer's income are subject to rates for different calendar years, the part subject to the rates for the most recent calendar year shall be placed in the lower brackets of the rate schedule provided in this title, the part subject to the rates for the next preceding calendar year shall be placed in the next higher brackets of the rate schedule applicable to that year, and so on until the entire net income has been accounted for. In determining the income, any deductions, exemptions or credits of a kind not plainly and properly chargeable against the income taxable at rates for a preceding year shall first be applied against the income subject to rates for the most recent calendar year; but any balance thereof shall be applied against the income subject to the rates of the next preceding year or years until fully allowed.

PART II.—INDIVIDUALS.

Normal Tax.

Sec. 210. That, in lieu of the taxes imposed by subdivision (a) of Section 1 of the Revenue act of 1916 and by section 1 of the Revenue Act of 1917, there shall be levied, collected, and paid for each taxable year upon the net income of every individual a normal tax at the following rates:

(a) For the calendar year 1918, 12 per centum of the amount of the net income in excess of the credits provided in Section 216: Provided, That in the case of a citizen or resident of the United States the rate upon the first $4,000 of such excess amount shall be 6 per centum;

(b) For each calendar year thereafter, 8 per centum of the amount of the net income in excess of the credits provided in Section 216: Provided, That in the case of a citizen or resident of the United States the rate upon the first $4,000 of such excess amount shall be 4 per centum.

Surtax.

Sec. 211. (a) That, in lieu of the taxes imposed by subdivision (b) of Section 1 of the Revenue act of 1916 and by Section 2 of the Revenue act of 1917, but in addition to the normal tax imposed by Section 210 of this act, there shall be levied, collected, and paid for each taxable year upon the net income of every individual, a surtax equal to the sum of the following:

1 per centum of the amount by which the net income exceeds $5,000 and does not exceed $6,000;

2 per centum of the amount by which the net income exceeds $6,000 and does not exceed $8,000;

3 per centum of the amount by which the net income exceeds $8,000 and does not exceed $10,000;

4 per centum of the amount by which the net income exceeds $10,000 and does not exceed $12,000;

5 per centum of the amount by which the net income exceeds $12,000 and does not exceed $14,000;

6 per centum of the amount by which the net income exceeds $14,000 and does not exceed $16,000;

7 per centum of the amount by which the net income exceeds $16,000 and does not exceed $18,000;

8 per centum of the amount by which the net income exceeds $18,000 and does not exceed $20,000;

9 per centum of the amount by which the net income exceeds $20,000 and does not exceed $22,000;

10 per centum of the amount by which the net income exceeds $22,000 and does not exceed $24,000;

11 per centum of the amount by which the net income exceeds $24,000 and does not exceed $26,000;

12 per centum of the amount by which the net income exceeds $26,000 and does not exceed $28,000;

13 per centum of the amount by which the net income exceeds $28,000 and does not exceed $30,000;

14 per centum of the amount by which the net income exceeds $30,000 and does not exceed $32,000;

15 per centum of the amount by which the net income exceeds $32,000 and does not exceed $34,000;

16 per centum of the amount by which the net income exceeds $34,000 and does not exceed $36,000;

17 per centum of the amount by which the net income exceeds $36,000 and does not exceed $38,000;

18 per centum of the amount by which the net income exceeds $38,000 and does not exceed $40,000;

19 per centum of the amount by which the net income exceeds $40,000 and does not exceed $42,000;

20 per centum of the amount by which the net income exceeds $42,000 and does not exceed $44,000;

21 per centum of the amount by which the net income exceeds $44,000 and does not exceed $46,000;

22 per centum of the amount by which the net income exceeds $46,000 and does not exceed $48,000;

23 per centum of the amount by which theh net income exceeds $48,000 and does not exceed $50,000;

24 per centum of the amount by which the net income exceeds $50,000 and does not exceed $52,000;

25 per centum of the amount by which the net income exceeds $52,000 and does not exceed $54,000;

26 per centum of the amount by which the net income exceeds $54,000 and does not exceed $56,000;

27 per centum of the amount by which the net income exceeds $56,000 and does not exceed $58,000;

28 per centum of the amount by which theh net income exceeds $58,000 and does not exceed $60,000;

29 per centum of the amount by which the net income exceeds $60,000 and does not exceed $62,000;

30 per centum of the amount by which the net income exceeds $62,000 and does not exceed $64,000;

31 per centum of the amount by which the net income exceeds $64,000 and does not exceed $66,000;

32 per centum of the amount by which the net income exceeds $66,000 and does not exceed $68,000;

33 per centum of the amount by which the net income exceeds $68,000 and does not exceed $70,000;

34 per centum of the amount by which the net income exceeds $70,000 and does not exceed $72,000;

35 per centum of the amount by which the net income exceeds $72,000 and does not exceed $74,000;

36 per centum of the amount by which the net income exceeds $74,000 and does not exceed $76,000;

37 per centum of the amount by which the net income exceeds $76,000 and does not exceed $78,000;

38 per centum of the amount by which the net income exceeds $78,000 and does not exceed $80,000;

39 per centum of the amount by which the net income exceeds $80,000 and does not exceed $82,000;

40 per centum of the amount by which the net income exceeds $82,000 and does not exceed $84,000;

41 per centum of the amount by which the net income exceeds $84,000 and does not exceed $86,000;

42 per centum of the amount by which the net income exceeds $86,000 and does not exceed $88,000;

43 per centum of the amount by which the net income exceeds $88,000 and does not exceed $90,000;

44 per centum of the amount by which the net income exceeds $90,000 and does not exceed $92,000;

45 per centum of the amount by which the net income exceeds $92,000 and does not exceed $94,000;

46 per centum of the amount by which the net income exceeds $94,000 and does not exceed $96,000;

47 per centum of the amount by which the net income exceeds $96,000 and does not exceed $98,000;

48 per centum of the amount by which the net income exceeds $98,000 and does not exceed $100,000;

52 per centum of the amount by which the net income exceeds $100,000 and does not exceed $150,000;

56 per centum of the amount by which the net income exceeds $150,000 and does not exceed $200,000;

60 per centum of the amount by which the net income exceeds $200,000 and does not exceed $300,000;

63 per centum of the amount by which the net income exceeds $300,000 and does not exceed $500,000;

64 per centum of the amount by which the net income exceeds $500,000 and does not exceed $1,000,000;

65 per centum of the amount by which the net income exceeds $1,000,000.

(b) In the case of a bonafide sale of mines, oil or gas wells, or any interest therein, where the principal value of the property has been demonstrated by prospecting or exploration and discovery work done by the taxpayer, the portion of the tax imposed by this section attributable to such sale shall not exceed 20 per centum of the selling price of such property or interest.

Net Income Defined.

Sec. 212. (a) That in the case of an individual the term "net income" means the gross income as defined in section 213, less the deductions allowed by section 214.

(b) The net income shall be computed upon the basis of the taxpayer's annual accounting period (fiscal year or calendar year, as the case may be) in accordance with the method of accounting regularly employed in keeping the books of such taxpayer; but if no such method of accounting has been so employed, or if the method employed does not clearly reflect the income, the computation shall be made upon such basis and in such manner as in the opinion of the Commissioner does clearly reflect the income. If the taxpayer's annual accounting period is other than a fiscal year as defined in section 200 or if the taxpayer has no annual accounting period or does not keep books, the net income shall be computed on the basis of the calendar year.

If a taxpayer changes his accounting period from fiscal year to calendar year, from calendar year to fiscal year, or from one fiscal year to another, the net income shall, with the approval of the Commissioner, be computed on the basis of such new accounting period, subject to the provisions of section 226.

Gross Income Defined.

Sec. 213. That for the purposes of this title (except as otherwise provided in section 233) the term "gross income"—

(a) Includes gains, profits, and income derived from salaries, wages, or compensation for personal service (including in the case of the President of the United States, the judges of the Supreme and inferior courts of the United States, and all other officers and employes, whether elected or appointed, of the United States, Alaska, Hawaii, or any political subdivision thereof, or the District of Columbia, the compensation received as such), of whatever kind and in whatever form paid, or from professions, vocations, trades, businesses, commerce, or sales, or dealings in property, whether real or personal, growing out of the ownership or use of or interest in such property; also from interest, rent, dividends, securities, or the transaction of any business carried on for gain or profit, or gains or profits and income derived from any source whatever. The amount of all such items shall be included in the gross income for the taxable year in which received by the taxpayer, unless, under methods of accounting permitted under subdivision (b) of section 212, any such amounts are to be properly accounted for as of a different period; but

(b) Does not include the following items, which shall be exempt from taxation under this title:

(1) The proceeds of life insurance policies paid upon the death of the insured to individual beneficiaries or to the estate of the insured;

(2) The amount received by the insured as a return of premium or premiums, paid by him under life insurance, endowment, or annuity contracts, either during the term or at the maturity of the term mentioned in the contract or upon surrender of the contract;

(3) The value of property acquired by gift, bequest, devise, or descent (but the income from such property shall be included in gross income);

(4) Interest upon (a) the obligations of a State, Territory, or any political subdivision thereof, or the District of Columbia; or (b) securities issued under the provisions of the Federal Farm Loan Act of July 17, 1916; or (c) the obligations of the United States or its possessions; or (d) bonds issued by the War Finance Corporation; provided, that every person owning any of the obligations, securities, or bonds enumerated in Clauses (a), (b), (c), and (d) shall, in the return required by this title, submit a statement showing the number and amount of such obligations, securities and bonds owned by him and the income received therefrom, in such form and with such information as the Commissioner may require. In the case of obligations of the United States issued after September 1, 1917, and in the case of bonds issued by the War Finance Corporation, the interest shall be exempt only if and to the extent provided in the respective Acts authorizing the issue thereof as amended and supplemented, and shall be excluded from gross income only if and to the extent it is wholly exempt from taxation to the taxpayer both under this title and under Tile III.;

(5) The income of foreign Governments received from investments in the United States in stocks, bonds, or other domestic securities, owned by such foreign Governments, or from interest on deposits in banks in the United States of moneys belonging to such foreign Governments, or from any other source within the United States;

(6) Amount received, through accident or health insurance or under workmen's compensation acts, as compensation for personal injuries or sickness, plus the amount of any damages received whether by suit or agreement on account of such injuries or sickness.

(7) Income derived from any public utility or the exercise of any essential governmental function and accruing to any State, Territory, or the District of Columbia, or any political subdivision of a State or Territory, or income accruing to the government of any possession of the United States, or any political subdivision thereof.

Whenever any State, Territory, or the District of Columbia, or any political subdivision of a State or Territory, prior to September 8, 1916, entered in good faith into a contract with any person, the object and purpose of which is to acquire, construct, operate, or maintain a public utility, no tax shall be levied under the provisions of this title upon the income derived from the operation of such public utility, so far as the payment thereof will impose a loss or burden upon such State, Territory, District of Columbia, or political subdivision; but this provision is not intended to confer upon such person any financial gain or exemption or to relieve such person from the payment of a tax as provided for in this title upon the part or portion of such income to which such person is entitled under such contract;

(8) So much of the amount received during the present war by a person in the military or naval forces of the United States as salary or compensation in any form from the United States for active services in such forces as does not exceed $3,500.

(c) In the case of nonresident alien individuals, gross income includes only the gross income from sources within the United States, including interest on bonds, notes, or other interest-bearing obligations of residents, corporate or otherwise, dividends from resident corporations, and including all amounts received (although paid under a contract for the sale of goods or otherwise) representing profits on the manufacture and disposition of goods within the United States.

Deductions Allowed.

Sec. 214. (a) That in computing net income there shall be allowed as deductions:

(1) All the ordinary and necessary expenses paid or incurred during the taxable year in carrying on any trade or business, including a reasonable allowance for salaries or other compensation for personal services actually rendered, and including rentals or other payments required to be made as a condition to the continued use or possession, for purposes of the trade or business, of property to which the taxpayer has not taken or is not taking title or in which he has no equity;

(2) All interest paid or accrued within the taxable year on indebtedness, except on indebtedness incurred or continued to purchase or carry obligations or securities (other than obligations of the United States issued after September 24, 1917,) the interest upon which is wholly exempt from taxation under this title as income to the taxpayer, or, in the case of a nonresident alien individual, the proportion of such interest which the amount of his gross income from sources within the United States bears to the amount of his gross income from all sources within and without the United States;

(3) Taxes paid or accrued within the taxable year imposed (a) by the authority of the United States, except income, war profits and excess-profits taxes; or (b) by the authority of any of its possessions, except the amount of income, war profits and excess-profits taxes allowed as a credit under section 222; or (c) by the authority of any State or Territory, or any county, school district, municipality, or other taxing subdivision of any State or Territory, not including those assessed against local benefits of a kind tending to increase the value of the property assessed; or (d) in the case of a citizen or resident of the United States, by the authority of any foreign country, except the amount of income, war-profits and excess-profits taxes allowed as a credit under section 222; or (e) in the case of a nonresident alien individual, by the authority of any foreign country (except income, war-profits and excess-profits taxes, and taxes assessed against local benefits of a kind tending to increase the value of the property assessed,) upon property or business;

(4) Losses sustained during the taxable year and not compensated for by insurance or otherwise, if incurred in trade or business;

(5) Losses sustained during the taxable year and not compensated for by insurance or otherwise, if incurred in any transaction, entered into for profit, though not connected with the trade or business; but in the case of a nonresident alien individual only as to such transactions within the United States;

(6) Losses sustained during the taxable year of property not connected with the trade or business (but in the case of a nonresident alien individual only property within the United States) if arising from fires, storms, shipwreck, or other casualty, or from theft, and if not compensated for by insurance or otherwise;

(7) Debts ascertained to be worthless and charged off within the taxable year;

(8) A reasonable allowance for the exhaustion, wear and tear of property used in the trade or business, including a reasonable allowance for obsolescence;

(9) In the case of buildings, machinery, equipment, or other facilities, constructed, erected, installed, or acquired, on or after April 6, 1917, for the production of articles contributing to the prosecution of the present war, and in the case of vessels constructed or acquired on or after such date for the transportation of articles or men contributing to the prosecution of the present war, there shall be allowed a reasonable deduction for the amortization of such part of the cost of such facilities or vessels as has been borne by the taxpayer, but not again including any amount otherwise allowed under this title or previous Acts of Congress as a deduction in computing net income. At any time within three years after the termination of the present war, the Commissioner may, and at the request of the taxpayer shall, re-examine the return, and if he then finds as a result of an appraisal or from other evidence that the deduction originally allowed was incorrect, the taxes imposed by this title and by Title III. for the year or years affected shall be redetermined; and the amount of tax due upon such redetermination, if any, shall be paid upon notice and demand by the collector, or the amount of tax overpaid, if any, shall be credited or refunded to the taxpayer in accordance with the provisions of section 252;

(10) In the case of mines, oil and gas wells, other natural deposits, and timber, a reasonable allowance for depletion and for depreciation of improvements, according to the peculiar conditions in each case, based upon cost including cost of development not otherwise deducted: Provided, That in the case of such properties acquired prior to March 1, 1913, the fair market value of the property (or the taxpayer's interest therein) on that date shall be taken in lieu of cost up to that date: Provided further, That in the case of mines, oil and gas wells, discovered by the taxpayer, on or after March 1, 1913, and not acquired as the result of purchase of a proven tract or lease, where the fair market value of the property is materially disproportionate to the cost, the depletion allowance shall be based upon the fair market value of the property at the date of the discovery, or within thirty days thereafter; such reasonable allowance in all the above cases to be made under rules and regulations to be prescribed by the Commissioner with the approval of the Secretary. In the case of leases the deductions allowed by this paragraph shall be equitably apportioned between the lessor and lessee;

(11) Contributions or gifts made within the taxable year to corporations organized and operated exclusively for religious, charitable, scientific, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private stockholder or individual, or to the special fund for vocational rehabilitation authorized by section 7 of the Vocational Rehabilitation act; to an amount not in excess of 15 per centum of the taxpayer's net income as computed without the benefit of this paragraph. Such contributions or gifts shall be allowable as deductions only if verified under rules and regulations prescribed by the Commissioner, with the approval of the Secretary. In the case of a nonresident alien individual this deduction shall be allowed only as to contributions or gifts made to domestic corporations, or to such vocational rehabilitation fund;

(12) (A) At the time of filing return for the taxable year 1918 a taxpayer may file a claim in abatement based on the fact that he has sustained a substantial loss (whether or not actually realized by sale or other disposition) resulting from any material reduction (not due to temporary fluctuation) of the value of the inventory for such taxable year, or from the actual payment after the close of such taxable year of rebates in pursuance of contracts entered into during such year upon sales made during such year. In such case payment of the amount of the tax covered by such claim shall not be required until the claim is decided, but the taxpayer shall accompany his claim with a bond in double the amount of the tax covered by the claim, with sureties satisfactory to the Commissioner, conditioned for the payment of any part of such tax found to be due, with interest. If any part of such claim is disallowed then the remainder of the tax due shall on notice and demand by the collector be paid by the taxpayer with interest at the rate of 1 per centum per month from the time the tax would have been had no such claim been filed. If it is shown to the satisfaction of the Commissioner that such substantial loss has been sustained, then in computing the tax imposed by this title the amount of such loss shall be deducted from the net income. (B) If no such claim is filed, but it is shown to the satisfaction of the Commissioner that during the taxable year 1919 the taxpayer has sustained a substantial loss of the character above described then the amount of such loss shall be deducted from the net income for the taxable year 1918 and the tax imposed by this title for such year shall be redetermined accordingly. Any amount found to be due to the taxpayer upon the basis of such redetermination shall be credited or refunded to the taxpayer in accordance with the provisions of section 252.

(b) In the case of a nonresident alien individual the deductions allowed in paragraphs (1), (4), (7), (8), (9), (11), (12), and clause (E) of paragraph (3), of subdivision (a) shall be allowed only if and to the extent that they are connected with income arising from a source within the United States; and the proper apportionment and allocation of the deductions with respect to sources of income within and without the United States shall be determined under rules and regulations prescribed by the Commissioner with the approval of the Secretary.

Items Not Detuctible.

Sec. 215. That in computing net income no deduction shall in any case be allowed in respect of—

(a) Personal, living, or family expenses;

(b) Any amount paid out for new buildings or for permanent improvements or betterments made to increase the value of any property or estate;

(c) Any amount expended in restoring property or in making good the exhaustion thereof for which an allowance is or has been made; or

(d) Premiums paid on any life insurance policy, covering the life of any officer or employe, or of any person financially interested in any trade or business carried on by the taxpayer, when the taxpayer is directly or indirectly a beneficiary under such policy.

Credits Allowed.

Sec. 216. That for the purpose of the normal tax only there shall be allowed the following credits:

(a) The amount received as dividends from a corporation which is taxable under this title upon its net income and amounts received as dividends from a personal service corporation out of earnings or profits upon which income tax has been imposed by Act of Congress;

(b) The amount received as interest upon obligations of the United States and bonds issued by the War Finance Corporation which is included in gross income under section 213;

(c) In the case of a single person, a personal exemption of $1,000, or in the case of the head of a family or a married person living with husband or wife, a personal exemption of $2,000. A husband and wife living together shall receive but one personal exemption of $2,000 against their aggregate net income; and in case they make separate returns, the personal exemption of $2,000 may be taken by either or divided between them;

(d) $200 for each person (other than husband or wife) dependent upon and receiving his chief support from the taxpayer, if such dependent person is under eighteen years of age or is incapable of self-support because mentally or physically defective.

(e) In the case of a nonresident alien individual who is a citizen or subject of a country which imposes an income tax, the credits allowed in subdivisions (c) and (d) shall be allowed only if such country allows a similar credit to citizens of the United States not residing in such country.

Nonresident Aliens—Allowance of Deductions and Credits.

Sec. 217. That a nonresident alien individual shall receive the benefit of the deductions and credits allowed in this title only by filing or causing to be filed with the collector a true and accurate return of his total income received from all sources corporate or otherwise in the United States, in the manner prescribed by this title, including therein all the information which the Commissioner may deem necessary for the calculation of such deductions and credits: Provided, That the benefit of the credits allowed in subdivisions (c) and (d) of section 216 may, in the discretion of the Commissioner, and except as otherwise provided in subdivision (e) of that section, be received by filing a claim therefor with the withholding agent. In case of failure to file or return, the collector shall collect the tax on such income, and all property belonging to such nonresident alien individual shall be liable to distraint for the tax.

Partnerships and Personal Service Corporations.

Sec. 218. (a) That individuals carrying on business in partnership shall be liable for income tax only in their individual capacity. There shall be included in computing the net income of each partner his distributive share, whether distributed or not, of the net income of the partnership for the taxable year, or, if his net income for such taxable year is computed upon the basis of a period different from that upon the basis of which the net income of the partnership is computed, then his distributive share of the net income of the partnership for any accounting period of the partnership ending within the fiscal or calendar year upon the basis of which the partner's net income is computed.

The partner shall, for the purpose of the normal tax, be allowed as credits, in addition to the credits allowed to him under section 216, his proportionate share of such amounts specified in subdivisions (a) and (b) of section 216 as are received by the partnership.

(b) If a fiscal year of a partnership ends during a calendar year for which the rates of tax differ from those for the preceding calendar year, then (1) the rates for such preceding calendar year shall apply to an amount of each partner's share of such partnership net income equal to the proportion which the part of such fiscal year falling within such calendar year bears to the full fiscal year, and (2) the rates for the calendar year during which such fiscal year ends shall apply to the remainder.

(c) In the case of an individual member of a partnership which makes return for a fiscal year beginning in 1917 and ending in 1918, his proportionate share of any excess profits tax imposed upon the partnership under the Revenue Act of 1917 with respect to that part of such fiscal year falling in 1917, shall, for the purpose of determining the tax imposed by this title, be credited against that portion of the net income embraced in his personal return for the taxable year 1918 to which the rates for 1917 apply.

(d) The net income of the partnership shall be computed in the same manner and on the same basis as provided in section 212, except that the deduction provided in paragraph (11) of subdivision (a) of section 214 shall not be allowed.

(e) Personal service corporations shall not be subject to taxation under this title, but the individual stockholders thereof shall be taxed in the same manner as the members of partnerships. All the provisions of this title relating to partnerships and the members thereof shall so far as practicable apply to personal service corporations and the stockholders thereof: Provided, That for the purpose of this subdivision amounts distributed by a personal service corporation during its taxable year shall be accounted for by the distributees; and any portion of the net income remaining undistributed at the close of its taxable year shall be accounted for by the stockholders of such corporation at the close of its taxable year in proportion to their respective shares.

Estates and Trusts.

Sec. 219. (a) That the tax imposed by sections 210 and 211 shall apply to the income of estates or of any kind of property held in trust, including—

(1) Income received by estates of deceased persons during the period of administration or settlement of the estate;

(2) Income accumulated in trust for the benefit of unborn or unascertained persons or persons with contingent interests;

(3) Income held for future distribution under the terms of the will or trust; and

(4) Income which is to be distributed to the beneficiaries periodically, whether or not at regular intervals, and the income collected by a guardian of an infant to be held or distributed as the court may direct.

(b) The fiduciary shall be responsible for making the return of income for the estate or trust for which he acts. The net income of the estate or trust shall be computed in the same manner and on the same basis as provided in section 212, except that there shall also be allowed as a deduction (in lieu of the deduction authorized by paragraph (11) of subdivision (A) of section 214) any part of the gross income which, pursuant to the terms of the will or deed creating the trust, is during the taxable year paid to or permanently set aside for the United States, any State, Territory, or any political subdivision thereof, or the District of Columbia, or any corporation organized and operated exclusively for religious, charitable, scientific, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private stockholder or individual; and in cases under paragraph (4) of subdivision (a) of this section the fiduciary shall include in the return a statement of each beneficiary's distributive share of such net income, whether or not distributed before the close of the taxable year for which the return is made.

(c) In cases under paragraph (1), (2), or (3) of subdivision (a) the tax shall be imposed upon the net income of the estate or trust and shall be paid by the fiduciary except that in determining the net income of the estate of any deceased person during the period of administration or settlement there may be deducted the amount of any income properly paid or credited to any legatee, heir or other beneficiary. In such cases the estate or trust shall, for the purpose of the normal tax, be allowed the same credits as are allowed to single persons under section 216.

(d) In cases under paragraph (4) of subdivision (a), and in the case of any income of an estate during the period of administration or settlement permitted by subdivision (c) to be deducted from the net income upon which tax is to be paid by the fiduciary, the tax shall not be paid by the fiduciary, but there shall be included in computing the net income of each beneficiary his distributive share, whether distributed or not, of the net income of the estate or trust for the taxable year, or, if his net income for such taxable year is computed upon the basis of a period different from that upon the basis of which the net income of the estate or trust is computed, then his distributive share of the net income of the estate or trust for any accounting period of such estate or trust ending within the fiscal or calendar year upon the basis of which such beneficiary's net income is computed. In such cases the beneficiary shall, for the purpose of the normal tax, be allowed as credits in addition to the credits allowed to him under section 216, his proportionate share of such amounts specified in subdivisions (a) and (b) of section 216 as are received by the estate or trust.

Profits of Corporations Taxable to Stockholders.

Sec. 220. That if any corporation, however created or organized, is formed or availed of for the purpose of preventing the imposition of the surtax upon its stockholders or members through the medium of permitting its gains and profits to accumulate instead of being divided or distributed, such corporation shall not be subject to the tax imposed by section 230, but the stockholders or members thereof shall be subject to taxation under this title in the same manner as provided in subdivision (e) of section 218 in the case of stockholders of a personal service corporation, except that the tax imposed by title III shall be deducted from the net income of the corporation before the computation of the proportionate share of each stockholder or member. The fact that any corporation is a mere holding company, or that the gains and profits are permitted to accumulate beyond the reasonable needs of the business, shall be prima facie evidence of a purpose to escape the surtax; but the fact that the gains and profits are in any case permitted to accumulate and become surplus shall not be construed as evidence of a purpose to escape the tax in such case unless the Commissioner certifies that in his opinion such accumulation is unreasonable for the purposes of the business. When requested by the Commissioner, or any collector, every corporation shall forward to him a correct statement of such gains and profits and the names and addresses of the individuals or shareholders who would be entitled to the same if divided or distributed, and of the amounts that would be payable to each.

Payment of Tax at Source.

Sec. 221. (a) That all individuals, corporations and partnerships, in whatever capacity acting, including lessees or mortgagors of real or personal property, fiduciaries, employers, and all officers and employees of the United States, having the control, receipt, custody, disposal, or payment, of interest, rent, salaries, wages, premiums, annuities, compensations remunerations, emoluments, or other fixed or determinable annual or periodical gains, profits, and income, of any nonresident alien individual (other than income received as dividends from a corporation which is taxable under this title upon its net income (shall except in the cases provided for in subdivision (b) and except as otherwise provided in regulations prescribed by the Commissioner under section 217) deduct and withhold from such annual or periodical gains, profits, and income a tax equal to 8 per centum thereof: Provided, That the Commissioner may authorize such tax to be deducted and withheld from the interest upon any securities the owners of which are not known to the withholding agent.

(b) In any case, where bonds, mortgages, or deeds of trust, or other similar obligations of a corporation contain a contract or provision by which the obligor agrees to pay any portion of the tax imposed by this title upon the obligee, or to reimburse the obligee for any portion of the tax, or to pay the interest without deduction for any tax which the obligor may be required or permitted to pay thereon or to retain therefrom under any law of the United States, the obligor shall deduct and withhold a tax equal to 2 per centum of the interest upon such bonds, mortgages, deeds of trust, or other obligations, whether such interest is payable annually or at shorter or longer periods and whether payable to a nonresident alien individual or to an individual citizen or resident of the United States or to a partnership: Provided, That the Commissioner may authorize such tax to be deducted and withheld in the case of interest upon any such bonds, mortgages, deeds of trust or other obligations, the owners of which are not known to the withholding agent. Such deduction and withholding shall not be required in the case of a citizen or resident entitled to receive such interest, if he files with the withholding agent on or before February 1, a signed notice in writing claiming the benefit of the credits provided in subdivisions (c) and (d) of section 216; nor in the case of a nonresident alien individual if so provided for in regulations prescribed by the Commissioner under section 217.

(c) Every individual, corporation, or partnership required to deduct and withhold any tax under this section shall make return thereof on or before March first of each year and shall on or before June fifteenth pay the tax to the official of the United States Government authorized to receive it. Every such individual, corporation, or partnership is hereby made liable for such tax and is hereby indemnified against the claims and demands of any individual, corporation, or partnership for the amount of any payments made in accordance with the provisions of this section.

(d) Income upon which any tax is required to be withheld at the source under this section shall be included in the return of the recipient of such income, but any amount of tax so withheld shall be credited against the amount of income tax as computed in such return.

(e) If any tax required under this section to be deduced and withheld is paid by the recipient of the income, it shall not be recollected from the withholding agent; nor in cases in which the tax is so paid shall any penalty be imposed upon or collected from the recipient of the income or the withholding agent for failure to return or pay the same, unless such failure was fraudulent and for the purpose of evading payment.

Credit for Taxes.

Sec. 222. (a) That the tax computed under Part II of this title shall be credited with:

(1) In the case of a citizen of the United States, the amount of any income, war-profits and excess-profits taxes paid during the taxable year to any foreign country, upon income derived from sources therein, or to any possession of the United States; and

(2) In the case of a resident of the United States, the amount of any such taxes paid during the taxable year to any possession of the United States; and

(3) In the case of an alien resident of the United States who is a citizen or subject of a foreign country, the amount of any such taxes paid during the taxable year to such country, upon income derived from sources therein, if such country, in imposing such taxes, allows a similar credit to citizens of the United States residing in such country; and

(4) In the case of any such individual who is a member of a partnership or a beneficiary of an estate or trust, his proportionate share of such taxes of the partnership or the estate or trust paid during the taxable year to a foreign country or to any possession of the United States, as the case may be.

(b) If accrued taxes when paid differ from the amounts claimed as credits by the taxpayers, or if any tax paid is refunded in whole or in part, the taxpayer shall notify the Commissioner who shall redetermine the amount of the tax due under Part II of this title for the year or years affected, and the amount of tax due upon such redetermination, if any, shall be paid by the taxpayer upon notice and demand by the collector, or the amount of tax overpaid, if any, shall be credited or refunded to the taxpayer in accordance with the provisions of Section 252. In the case of such a tax accrued but not paid, the Commissioner as a condition precedent to the allowance of this credit may require the taxpayers to give bond, with sureties satisfactory to and to be approved by the Commissioner, in such penal sum as the Commissioner may require, conditioned for the payment by the taxpayer of any amount of tax found due upon any such redetermination; and the bond herein prescribed shall contain such further conditions as the Commissioner may require.

(c) These credits shall be allowed only if the taxpayer furnishes evidence satisfactory to the Commissioner showing the amount of income derived from sources within such foreign country or such possession of the United States, and all other information necessary for the computation of such credits.

Individual Returns.

Sec. 223. That every individual having a net income for the taxable year of $1,000 or over if single on if married and not living with husband or wife, or of $2,000 or over if married and living with husband or wife, shall make under oath a return stating specifically the items of his gross income and the deductions and credits allowed by this title. If a husband and wife living together have an aggregate net income of $2,000 or over, each shall make such a return unless the income of each is included in a single joint return.

If the taxpayer is unable to make his own return, the return shall be made by a duly authorized agent or by the guardian or other person charged with the care of the person or property of such taxpayer.

Partnership Returns.

Sec. 224. That every partnership shall make a return for each taxable year, stating specifically the items of its gross income and the deductions allowed by this title, and shall include in the return the names and addresses of the individuals who would be entitled to share in the net income if distributed and the amount of the distributive share of each individual. The return shall be sworn to by any one of the partners.

Fiduciary Returns.

Sec. 225. That every fiduciary (except receivers appointed by authority of law in possession of part only of the property of an individual) shall make under oath a return for the individual, estate or trust for which he acts (1) if the net income of such individual is $1,000 or over if single or if married and not living with husband or wife, or $2,000 or over if married and living with husband or wife, or (2) if the net income of such estate or trust is $1,000 or over or if any beneficiary of such estate or trust is a nonresident alien, stating specifically the items of the gross income and the deductions and credits allowed by this title. Under such regulations as the Commissioner with the approval of the Secretary may prescribe, a return made by one of two or more joint fiduciaries and filed in the office of the collector of the district where such fiduciary resides shall be a sufficient compliance with the above requirement. The fiduciary shall make oath that he has sufficient knowledge of the affairs of such individual, estate or trust to enable him to make the return, and that the same is, to the best of his knowledge and belief, true and correct.

Fiduciaries required to make returns under this act shall be subject to all the provisions of this act which apply to individuals.

Returns When Accounting Period Changed.

Sec. 226. That if a taxpayer, with the approval of the Commissioner, changes the basis of computing net income from fiscal year to calendar year a separate return shall be made for the period between the close of the last fiscal year for which return was made and the following Dec. 31. If the change is from calendar year to fiscal year, a separate return shall be made for the period between the close of the last calendar year for which return was made and the date designated as the close of the fiscal year. If the change is from one fiscal year to another fiscal year a separate return shall be made for the period between the close of the former fiscal year and the date designated as the close of the new fiscal year. If a taxpayer making his first return for income tax keeps his accounts on the basis of a fiscal year he shall make a separate return for the period between the beginning of the calendar year in which such fiscal year ends and the end of such fiscal year.

In all of the above cases the net income shall be computed on the basis of such period for which separate return is made, and the tax shall be paid thereon at the rate for the calendar year in which such period is included; and the credits provided in subdivisions (c) and (d) of section 216 shall be reduced respectively to amounts which bear the same ratio to the full credits provided in such subdivisions as the number of months in such period bears to twelve months.

Time and Place for Filing Returns.

Sec. 227. (a) That returns shall be made on or before the fifteenth day of the third month following the close of the fiscal year, or, if the return is made on the basis of the calendar year, then the return shall be made on or before the fifteenth day of March. The Commissioner may grant a reasonable extension of time for filing returns whenever in his judgment good cause exists and shall keep a record of every such extension and the reason therefor. Except in the case of taxpayers who are abroad, no such extension shall be for more than six months.

(b) Returns shall be made to the collector for the district in which is located the legal residence or principal place of business of the person making the return, or, if he has no legal residence or principal place of business in the United States, then to the collector at Baltimore, Maryland.

Understatement in Returns.

Sec. 228. That if the collector or deputy collector has reason to believe that the amount of any income returned is understated, he shall give due notice to the taxpayer making the return to show cause why the amount of the return should not be increased, and upon proof of the amount understated, may increase the same accordingly. Such taxpayer may furnish sworn testimony to prove any relevant facts and if dissatisfied with the decision of the collector may appeal to the Commissioner for his decision, under such rules of procedure as may be prescribed by the Commissioner with the approval of the Secretary.

PART III.—CORPORATIONS.

Tax on Corporations.

Sec. 230. (a) That, in lieu of the taxes imposed by section 10 of the Revenue Act of 1916, as amended by the Revenue Act of 1917, and by section 4 of the Revenue Act of 1917, there shall be levied, collected, and paid for each taxable year upon the net income of every corporation Sec. 230. (a) That, in lieu of the taxes a tax at the following rates:

(1) For the calendar year 1918, 12 per centum of the amount of the net income in excess of the credits provided in section 236; and

(2) For each calendar year thereafter, 10 per centum of such excess amount.

(b) For the purposes of the Act approved March 21, 1918, entitled "An Act to provide for the operation of transportation systems while under Federal control, for the just compensation of their owners and for other purposes," five-sixths of the tax imposed by paragraph (1) of subdivision (a) and four-fifths of the tax imposed by paragraph (2) of subdivision (a) shall be treated as levied by an Act in amendment of Title I of the Revenue Act of 1917.

Conditional and Other Exemptions.

Sec. 231. That the following organizations shall be exempt from taxation under this title—

(1) Labor, agricultural, or horticultural organizations;

(2) Mutual savings banks not having a capital stock represented by shares;

(3) Fraternal beneficiary societies, orders, or associations, (a) operating under the lodge system or for the exclusive benefit of the members of a fraternity itself operating under the lodge system, and (b) providing for the payment of life, sick, accident, or other benefits to the members of such society, order, or association or their dependents;

(4) Domestic building and loan associations and cooperative banks without capital stock organized and operated for mutual purposes and without profit;

(5) Cemetery companies owned and operated exclusively for the benefit of their members;

(6) Corporations organized and operated exclusively for religious, charitable, scientific, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private stockholder or individual;

(7) Business leagues, chambers of commerce, or boards of trade, not organized for profit and no part of the net earnings of which inures to the benefit of any private stockholder or individual;

(8) Civic leagues or organizations not organized for profit but operated exclusively for the promotion of social welfare;

(9) Clubs organized and operated exclusively for pleasure, recreation, and other nonprofitable purposes, no part of the net earnings of which inures to the benefit of any private stockholder or member;

(10) Farmers' or other mutual hail, cyclone, or fire insurance companies, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations of a purely local character, the income of which consists solely of assessments, dues, and fees collected from members for the sole purpose of meeting expenses;

(11) Farmers', fruit growers', or like associations, organized and operated as sales agents for the purpose of marketing the products of members and turning back to them the proceeds of sales, less the necessary selling expenses, on the basis of the quantity of produce furnished by them;

(12) Corporations organized for the exclusive purpose of holding title to property, collecting income therefrom, and turning over the entire amount thereof, less expenses, to an organization which itself is exempt from the tax imposed by this title;

(13) Federal land banks and national farm-loan associations as provided in section 26 of the Act approved July 17, 1916, entitled "An Act to provide capital for agricultural development, to create standard forms of investment based upon farm mortgage, to equalize rates of interest upon farm loans, to furnish a market for United States bonds, to create Government depositaries and financial agents for the United States, and for other purposes";

(14) Personal service corporations.

Net Income Defined.

Sec. 232. That in the case of a corporation subject to the tax imposed by section 230 the term "net income" means the gross income as defined in section 233 less the deductions allowed by section 234, and the net income shall be computed on the same basis as is provided in subdivision (b) of section 212 or in section 226.

Gross Income Defined.

Sec. 233. (a) That in the case of a corporation subject to the tax imposed by section 230 the term "gross income" means the gross income as defined in section 213, except that:

(1) In the case of life insurance companies there shall not be included in gross income such portion of any actual premium received from any individual policyholder as is paid back or credited to or treated as an abatement of premium of such policyholder within the taxable year.

(2) Mutual marine insurance companies shall include in gross income the gross premiums collected and received by them less amounts paid for reinsurance.

(b) In the case of a foreign corporation gross income includes only the gross income from sources within the United States, including the interest on bonds, notes, or other interest-bearing obligations of residents, corporate or otherwise, dividends from resident corporations, and including all amounts received (although paid under a contract for the sale of goods or otherwise) representing profits on the manufacture and disposition of goods within the United States.

Deductions Allowed.

Sec. 234. (a) That in computing the net income of a corporation subject to the tax imposed by section 230 there shall be allowed as deductions:

(1) All the ordinary and necessary ex-

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penses paid or incurred during the taxable year in carrying on any trade or business, including a reasonable allowance for salaries or other compensation for personal services actually rendered, and including rentals or other payments required to be made as a condition to the continued use or possession of property to which the corporation has not taken or is not taking title, or in which it has no equity;

(2) All interest paid or accrued within the taxable year on its indebtedness, except on indebtedness incurred or continued to purchase or carry obligations or securities (other than obligations of the United States issued after September 24, 1917) the interest upon which is wholly exempt from taxation under this title as income to the taxpayer, or, in the case of a foreign corporation, the proportion of such interest which the amount of its gross income from sources within the United States bears to the amount of its gross income from all sources within and without the United States;

(3) Taxes paid or accrued within the taxable year imposed (a) by the authority of the United States, except income, war profits and excess-profits taxes; or (b) by the authority of any of its possessions, except the amount of income, war profits and excess-profits taxes allowed as a credit under section 238; or (c) by the authority of any State or Territory, or any county, school district, municipality, or other taxing subdivision of any State or Territory, not including those assessed against local benefits of a kind tending to increase the value of the property assessed; or (d) in the case of a domestic corporation, by the authority of any foreign country, except the amount of income, war-profits and excess-profits taxes allowed as a credit under section 238; or (e) in the case of a foreign corporation, by the authority of any foreign country (except income, war-profits and excess-profits taxes, and taxes assessed against local benefits of a kind tending to increase the value of the property assessed,) upon the property or business; Provided, That in the case of obligors specified in subdivision (b) of section 221 no deduction for the payment of the tax imposed by this title or any other tax paid pursuant to the contract or provision referred to in that subdivision, shall be allowed.

(4) Losses sustained during the taxable year and not compensated for by insurance or otherwise;

(5) Debts ascertained to be worthless and charged off within the taxable year;

(6) Amounts received as dividends from a corporation which is taxable under this title upon its net income, and amounts received as dividends from a personal service corporation out of earnings or profits upon which income tax has been imposed by Act of Congress;

(7) A reasonable allowance for the exhaustion, wear and tear of property used in the trade or business, including a reasonable allowance for obsolescence;

(8) In the case of buildings, machinery, equipment, or other facilities, constructed, erected, installed, or acquired, on or after April 6, 1917, for the production of articles contributing to the prosecution of the present war, and in the case of vessels constructed or acquired on or after such date for the transportation of articles or men contributing to the prosecution of the present war, there shall be allowed a reasonable deduction for the amortization of such part of the cost of such facilities or vessels as has been borne by the taxpayer, but not again including any amount otherwise allowed under this title or previous acts of Congress as a deduction in computing net income. At any time within three years after the termination of the present war the Commissioner may, and at the request of the taxpayer shall, re-examine the return, and if he then finds as a result of an appraisal or from other evidence that the deduction originally allowed was incorrect, the taxes imposed by this title and by Title III. for the year or years affected shall be redetermined; and the amount of tax due upon such redetermination, if any, shall be paid upon notice and demand by the collector, or the amount of tax overpaid, if any, shall be credited or refunded to the taxpayer in accordance with the provisions of section 252;

(9) In the case of mines, oil and gas wells, other natural deposits, and timber, a reasonable allowance for depletion and for depreciation of improvements, according to the peculiar conditions in each case, based upon cost including cost of development not otherwise deducted: Provided, That in the case of such properties acquired prior to March 1, 1913, the fair market value of the property (or the taxpayers' interest therein) on that date shall be taken in lieu of cost up to that date: Provided further, That in the case of mines, oil and gas wells, discovered by the taxpayer, on or after March 1, 1913, and not acquired as the result of purchase of a proven tract or lease, where the fair market value of the property is materially disproportionate to the cost, the depletion allowance shall be based upon the fair market value of the property at the date of the discovery, or within thirty days thereafter; such reasonable allowance in all the above cases to be made under rules and regulations to be prescribed by the Commissioner with the approval of the Secretary. In the case of leases the deductions allowed by this paragraph shall be equitably apportioned between the lessor and lessee;

(10) In the case of insurance companies, in addition to the above: (a) The net addition required by law to be made within the taxable year to reserve funds (including in the case of assessment insurance companies the actual deposit of sums with State or territorial officers pursuant to law as additions to guarantee or reserve funds); and (b) the sums other than dividends paid within the taxable year on policy and annuity contracts:

(11) In the case of corporations issuing policies covering life, health, and accident insurance combined in one policy issued on the weekly premium payment plan continuing for life and not subject to cancellation, in addition to the above, such portion of the net addition (not required by law) made within the taxable year to reserve funds as the Commissioner finds to be required for the protection of the holders of such policies only;

(12) In the case of mutual marine insurance companies, there shall be allowed, in addition to the deductions allowed in Paragraphs (1) to (10), inclusive, amounts repaid to policyholders on account of premiums previously paid by them, and interest paid upon such amounts between the ascertainment and the payment thereof;

(13) In the case of mutual insurance companies (other than mutual life or mutual marine insurance companies) requiring their members to make premium deposits to provide for losses and expenses, there shall be allowed, in addition to the deductions allowed in Paragraphs (1) to (10), inclusive, (unless otherwise allowed under such paragraphs) the amount of premium deposits returned to their policyholders and the amount of premium deposits retained for the payment of losses, expenses, and reinsurance reserves:

(14) (A) At the time of filing return for the taxable year 1918 a taxpayer may file a claim in abatement based on the fact that he has sustained a substantial loss (whether or not actually realized by sale or other disposition) resulting from any material reduction (not due to temporary fluctuation) of the value of the inventory for such taxable year, or from the actual payment after the close of such taxable year of rebates in pursuance of contracts entered into during such year upon sales made during such year. In such case payment of the amount of the tax covered by such claim shall not be required until the claim is decided, but the taxpayer shall accompany his claim with a bond in double the amount of the tax covered by the claim, with sureties satisfactory to the Commissioner, conditioned for the payment of any part of such tax found to be due, with interest. If any part of such claim is disallowed then the remainder of the tax due shall on notice and demand by the Collector be paid by the taxpayer with interest at the rate of 1 per centum per month from the time the tax would have been due had no such claim been filed. If it is shown to the satisfaction of the Commissioner that such substantial loss has been sustained, then in computing the taxes imposed by this title and by Title III. the amount of such loss shall be deducted from the net income. (B) If no such claim is filed, but it is shown to the satisfaction of the Commissioner that during the taxable year 1919 the taxpayer has sustained a substantial loss of the character above described then the amount of such loss shall be deducted from the net income for the taxable year 1918 and the taxes imposed by this title and by Title III. for such year shall be redetermined accordingly. Any amount found to be due to the taxpayer upon the basis of such redetermination shall be credited or refunded to the taxpayer in accordance with the provisions of Section 252.

(b) In the case of a foreign corporation the deductions allowed in subdivision (a), except those allowed in Paragraph (2) and in Clauses (A), (B), and (C) of Paragraph (3), shall be allowed only if and to the extent that they are connected with income arising from a source within the United States; and the proper apportionment and allocation of the deductions with respect to sources of income within and without the United States shall be determined under rules and regulations prescribed by the Commissioner with the approval of the Secretary.

Items Not Deductible.

Sec. 235. That in computing net income no deduction shall in any case be allowed in respect of any of the items specified in Section 215.

Credits Allowed.

Sec. 236. That for the purpose only of the tax imposed by section 230 there shall be allowed the following credits:

(a) The amount received as interest upon obligations of the United States and bonds issued by the War Finance Corporation, which is included in gross income under section 233;

(b) The amount of any taxes imposed by Title III for the same taxable year: Provided, That in the case of a corporation which makes return for a fiscal year beginning in 1917 and ending in 1918, in computing the tax as provided in subdivision (a) of section 205, the tax computed for the entire period under Title II of the Revenue Act of 1917 shall be credited against the net income computed for the entire period under Title I of the Revenue Act of 1916 as amended by the Revenue Act of 1917 and under Title I of the Revenue Act of 1917, and the tax computed for the entire period under Title III of this Act at the rates prescribed for the calendar year 1918 shall be credited against the net income computed for the entire period under this title: and

(c) In the case of a domestic corporation, $2,000.

Payment of Tax at Source.

Sec. 237. That in the case of foreign corporations subject to taxation under this title not engaged in trade or business within the United States and not having any office or place of business therein, there shall be deducted and withheld at the source in the same manner and upon the same items of income as is provided in section 221 a tax equal to 10 per centum thereof, and such tax shall be returned and paid in the same manner and subject to the same conditions as provided in that section: Provided, That in the case of interest described in subdivision (b) of that section the deduction and withholding shall be at the rate of 2 per centum.

Credit for Taxes.

Sec. 238. That in the case of a domestic corporation the total taxes imposed for the taxable year by this title and by Title III shall be credited with the amount of any income, war-profits and excess-profits taxes paid during the taxable year to any foreign country, upon income derived from sources therein, or to any possession of the United States.

If accrued taxes when paid differ from the amounts claimed as credits by the corporation, or if any tax paid is refunded in whole or in part, the corporation shall at once notify the Commissioner who shall redetermine the amount of the taxes due under this title and under Title III for the year or years affected, and the amount of taxes due upon such redetermination, if any, shall be paid by the corporation upon notice and demand by the Collector, or the amount of taxes overpaid, if any, shall be credited or refunded to the corporation in accordance with the provisions of section 252. In the case of such a tax accrued but not paid, the Commissioner as a condition precedent to the allowance of this credit may require the corporation to give a bond with sureties satisfactory to and to be approved by him in such penal sum as he may require, conditioned for the payment by the taxpayer of any amount of taxes found due upon any such redetermination; and the bond herein prescribed shall contain such further conditions as the Commissioner may require.

(b) This credit shall be allowed only if the taxpayer furnishes evidence satisfactory to the Commissioner showing the amount of income derived from sources within such foreign country or such possession of the United States, as the case may be, and all other information necessary for the computation of such credit.

(c) If a domestic corporation makes a return for a fiscal year beginning in 1917 and ending in 1918, only that proportion of this credit shall be allowed which the part of such period within the calendar year 1918 bears to the entire period.

Corporation Returns.

Sec. 239. That every corporation subject to taxation under this title and every personal service corporation shall make a return, stating specifically the items of its gross income and the deductions and credits allowed by this title. The return shall be sworn to by the president, vice president, or other principal officer and by the treasurer or assistant treasurer. If any foreign corporation has no office or place of business in the United States but has an agent in the United States, the return shall be made by the agent. In cases where receivers, trustees in bankruptcy, or assignees are operating the property or business of corporations, such receivers, trustees, or assignees shall make returns for such corporations in the same manner and form as corporations are required to make returns. Any tax due on the basis of such returns made by receivers, trustees, or assignees shall be collected in the same manner as if collected from the corporations of whose business or property they have custody and control.

Returns made under this section shall be subject to the provisions of sections 226 and 228.

When return is made under section 226 the credit provided in subdivision (c) of section 236 shall be reduced to an amount which bears the same ratio to the full credit therein provided as the number of months in the period for which such return is made bears to twelve months.

Consolidated Returns.

Sec. 240. (a) That corporations which are affiliated within the meaning of this section shall, under regulations to be prescribed by the Commissioner with the approval of the Secretary, make a consolidated return of net income and invested capital for the purposes of this title and Title III, and the taxes thereunder shall be computed and determined upon the basis of such return; provided, that there shall be taken out of such consolidated net income and invested capital, the net income and invested capital of any such affiliated corporation organized after August 1, 1914, and not successor to a then existing business, 50 per centum or more of whose gross income consists of gains, profits, commissions, or other income, derived from a Government contract or contracts made between April 6, 1917, and November 11, 1918, both dates inclusive. In such case the corporation so taken out shall be separately assessed on the basis of its own invested capital and net income and the remainder of such affiliated group shall be assessed on the basis of the remaining consolidated invested capital and net income.

In any case in which a tax is assessed upon the basis of a consolidated return, the total tax shall be computed in the first instance as a unit and shall then be assessed upon the respective affiliated corporations in such proportions as may be agreed upon among them, or, in the absence of any such agreement, then on the basis of the net income properly assignable to each. There shall be allowed in computing the income tax only one specific credit of $2,000 (as provided in section 236); in computing the war-profits credit (as provided in section 311) only one specific exemption of $3,000; and in computing the excess-profits credit (as provided in section 312) only one specific exemption of $3,000.

(b) For the purpose of this section two or more domestic corporations shall be deemed to be affiliated (1) if one corporation owns directly or controls through closely affiliated interests or by a nominee or nominees substantially all the stock of the other or others, or (2) if substantially all the stock of two or more corporations is owned or controlled by the same interests.

(c) For the purposes of Section 238 a domestic corporation which owns a majority of the voting stock of a foreign corporation shall be deemed to have paid the same proportion of any income, war-profits and excess-profits taxes paid (but not including taxes accrued) by such foreign corporation during the taxable year to any foreign country or to any possession of the United States upon income derived from sources without the United States, which the amount of any dividends (not deductible under Section 234) received by such domestic corporation from such foreign corporation during the taxable year bears to the total taxable income of such foreign corporation upon or with respect to which such taxes were paid; provided, that in no such case shall the amount of the credit for such taxes exceed the amount of such dividends (not deductible under Section 234) received by such domestic corporation during the taxable year.

Time and Place for Filing Returns.

Sec. 241. (a) That returns of corporations shall be made at the same time as is provided in subdivision (a) of Section 227.

(b) Returns shall be made to the collector of the district in which is located the principal place of business or principal office or agency of the corporation, or, if it has no principal place of business or principal office or agency in the United States; then to the collector at Baltimore, Maryland.

PART IV.—ADMINISTRATIVE PROVISIONS.

Payment of Taxes.

Sec. 250 (a) That except as otherwise provided in this section and sections 221 and 237 the tax shall be paid in four installments, each consisting of one-fourth of the total amount of the tax. The first installment shall be paid at the time fixed by law for filing the return, and the second installment shall be paid on the fifteenth day of the third month, the third installment on the fifteenth day of the sixth month, and the fourth installment on the fifteenth day of the ninth month, after the time fixed by law for filing the return. Where an extension of time for filing a return is granted the time for payment of the first installment shall be postponed until the date of the expiration of the period of the extension, but the time for payment of the other installments shall not be postponed unless the Commissioner so provides in granting the extension. In any case in which the time for the payment of any installment is at the request of the taxpayer thus postponed there shall be added as part of such installment interest thereon at the rate of ½ of 1 per centum per month from the time it would have been due if no extension had been granted, until paid. If any installment is not paid when due, the whole amount of the tax unpaid shall become due and payable upon notice and demand by the collector.

The tax may at the option of the taxpayer be paid in a single payment instead of in installments, in which case the total amount shall be paid on or before the time fixed by law for filing the return, or, where an extension of time for filing the return has been granted, on or before the expiration of the period of such extension.

(b) As soon as practicable after the return is filed, the Commissioner shall examine it. If it then appears that the correct amount of the tax is greater or less than that shown in the return, the installments shall be recomputed. If the amount already paid exceeds that which should have been paid on the basis of the installments as recomputed, the excess so paid shall be credited against the subsequent installments; and if the amount already paid exceeds the correct amount of the tax, the excess shall be credited or refunded to the taxpayer in accordance with the provisions of section 252.

If the amount already paid is less than that which should have been paid, the difference shall, to the extent not covered by any credits then due to the taxpayer under section 252, be paid upon notice and demand by the collector. In such case if the return is made in good faith and the understatement of the amount in the return is not due to any fault of the taxpayer, there shall be no penalty because of such understatement. If the understatement is due to negligence on the part of the taxpayer, but without intent to defraud, there shall be added as part of the tax 5 per centum of the total amount of the deficiency, plus interest at the rate of 1 per centum per month on the amount of the deficiency of each installment from the time the installment was due.

If the understatement is false or fraudulent with intent to evade the tax, then, in lieu of the penalty provided by section 3176 of the Revised Statutes, as amended, for false or fraudulent returns willfully made, but in addition to other penalties provided by law for false or fraudulent returns, there shall be added as part of the tax 50 per centum of the amount of the deficiency.

(c) If the return is made pursuant to section 3176 of the Revised Statutes as amended, the amount of tax determined to be due under such return shall be paid upon notice and demand by the collector.

(d) Except in the case of false or fraudulent returns with intent to evade the tax, the amount of tax due under any return shall be determined and assessed by the Commissioner within five years after the return was due or was made, and no suit or proceeding for the collection of any tax shall be begun after the expiration of five years after the date when the return was due or was made. In the case of such false or fraudulent returns, the amount of tax due may be determined at any time after the return is filed, and the tax may be collected at any time after it becomes due.

(e) If any tax remains unpaid after the date when it is due, and for ten days after notice and demand by the collector, then, except in the case of estates of insane, deceased, or insolvent persons, there shall be added as part of the tax the sum of 5 per centum on the amount due but unpaid, plus interest at the rate of 1 per centum per month upon such amount from the time it became due: Provided, That as to any such amount which is the subject of a bona fide claim for abatement such sum of 5 per centum shall not be added and the interest from the time the amount was due until the claim is decided shall be at the rate of ½ of 1 per centum per month.

In the case of the first installment provided for in subdivision (a) the instructions printed on the return shall be deemed sufficient notice of the date when the tax is due and sufficient demand, and the taxpayer's computation of the tax on the return shall be deemed sufficient notice of the amount due.

(f) In any case in which in order to enforce payment of a tax it is necessary for a Collector to cause a warrant of distraint to be served there shall also be added as part of the tax the sum of $5.

(g) If the Commissioner finds that a taxpayer designs quickly to depart from the United States or to remove his property therefrom, or to conceal himself or his property therein, or to do any other act tending to prejudice or to render wholly or partly ineffectual proceedings to collect the tax for the taxable year then last past or the taxable year then current unless such procedings be brought without delay, the Commissioner shall declare the taxable period for such taxpayer terminated at the end of the calendar month then last past and shall cause notice of such finding and declaration to be given the taxpayer, together with a demand for immediate payment of the tax for the taxable period so declared terminated and of the tax for the preceding taxable year or so much of said tax as is unpaid, whether or not the time otherwise allowed by law for filing return and paying the tax has expired; and such taxes shall thereupon become immediately due and payable. In any action or suit brought to enforce payment of taxes made due and payable by virtue of the provisions of this subdivision the finding of the Commissioner, made as herein provided, whether made after notice to the taxpayer or not, shall be for all purposes presumptive evidence of the taxpayer's design. A taxpayer who is not in default in making any return or paying income, war profits, or excess profits tax under any act of Congress may furnish to the United States, under regulations to be prescribed by the Commissioner, with the approval of the Secretary, security approved by the Commissioner that he will duly make the return next thereafter required to be filed and pay the tax next thereafter required to be paid. The Commissioner may approve and accept in like manner security for return and payment of taxes made due and payable by virtue of the provisions of this subdivision, provided the taxpayer has paid in full all other income, war profits, or excess profits taxes due from him under any act of Congress. If security is approved and accepted pursuant to the provisions of this subdivision and such further or other security with respect to the tax or taxes covered thereby is given as the Commissioner shall from time to time find necessary and require, payment of such taxes shall not be enforced by any proceedings under the provisions of this subdivision prior to the expiration of time otherwise allowed for paying such respective taxes.

Receipts for Taxes.

Sec. 251. That every Collector to whom any payment of any tax is made under the provisions of this title shall upon request give to the person making such payment a full written or printed receipt, stating the amount paid and the particular account for which such payment was made; and whenever any debtor pays taxes on account of payments made or to be made by him to separate creditors the Collector shall, if requested by such debtor, give a separate receipt for the tax paid on account of each creditor in such form that the debtor can conveniently produce such receipts separately to his several creditors in satisfaction of their respective demands up to the amounts stated in the receipts; and such receipt shall be sufficient evidence in favor of such debtor to justify him in withholding from his next payment to his creditor the amount therein stated; but the creditor may, upon giving to his debtor a full written receipt acknowledging the payment to him of any sum actually paid and accepting the amount of tax paid as aforesaid (specifying the same) as a further satisfaction of the debt to that amount, require the surrender to him of such Collector's receipt.

Refunds.

Sec. 252. That if, upon examination of any return of income made pursuant to this act, the act of Aug. 5, 1909, entitled "An act to provide revenue, equalize duties, and encourage the industries of the United States, and for other purposes," the act of Oct. 3, 1913, entitled "An act to reduce tariff duties and to provide revenue for the Government, and for other purposes," the Revenue act of 1916, as amended, or the Revenue act of 1917, it appears that an amount of income, war profits, or excess profits tax has been paid in excess of that properly due, then, notwithstanding the provisions of Section 3,228 of the Revised Statutes, the amount of the excess shall be credited against any income, war profits, or excess profits taxes, or installment thereof, then due from the taxpayer under any other return, and any balance of such excess shall be immediately refunded to the taxpayer: Provided, that no such credit or refund shall be allowed or made after five years from the date when the return was due, unless before the expiration of such five years a claim therefor is filed by the taxpayer.

Penalties.

Sec. 253. That any individual, corporation, or partnership required under this title to pay or collect any tax, to make a return or to supply information, who fails to pay or collect such tax, to make such return, or to supply such information at the time or times required under this title, shall be liable to a penalty of not more than $1,000. Any individual, corporation, or partnership, or any officer or employe of any corporation or member or employe of a partnership, who willfully refuses to pay or collect such tax, to make such return, or to supply such information at the time or times required under this title, or who willfully attempts in any manner to defeat or evade the tax imposed by this title, shall be guilty of a misdemeanor and shall be fined not more than $10,000 or imprisoned for not more than one year, or both, together with the costs of prosecution.

Returns of Payments of Dividends.

Sec. 254. That every corporation subject to the tax imposed by this title and every personal service corporation shall, when required by the Commissioner, render a correct return, duly verified under oath, of its payments of dividends, stating the name and address of each stockholder, the number of shares owned by him, and the amount of dividends paid to him.

Returns of Brokers.

Sec. 255. That every individual, corporation, or partnership doing business as a broker shall, when required by the Commissioner, render a correct return, duly verified under oath, under such rules and regulations as the Commissioner, with the approval of the Secretary, may prescribe, showing the names of customers for whom such individual, corporation, or partnership has transacted any business, with such details as to the profits, losses, or other information which the Commissioner may require, as to each of such customers, as will enable the Commissioner to determine whether all income tax due on profits or gains of such customers has been paid.

Information at Source.

Sec. 256. That all individuals, corporations, and partnerships, in whatever capacity acting, including lessees or mortgagors of real or personal property, fiduciaries, and employers, making payment to another individual, corporation, or partnership, of interest, rent, cararies, wages, premiums, annuities, compensations, remunerations, emoluments, or other fixed, or determinable gains, profits, and income, (other than payments described in Sections 254 and 255,) of $1,000 or more in any taxable year, or, in the case of such payments made by the United States, the officers or emyloyes of the United States having information as to such payments and required to make returns in regard thereto by the regulations hereinafter provided for, shall render a true and accurate return to the Commissioner, under such regulations and in such form and manner and to such extent as may be prescribed by him with the approval of the Secretary, setting forth the amount of such gains, profits, and income, and the name and address of the recipient of such payment.

Such returns may be required, regardless of amounts, (1) in the case of payments of interest upon bonds, mortgages, deeds of trust, or similar obligations of corporations, and (2) in the case of collections of items (not payable in the United States) of interest upon the bonds of foreign countries and interest upon the bonds of and dividends from foreign corporations by individuals, corporations or partnership, undertakings as a matter of business or for profit the collection of foreign payments of such interest or dividends by means of coupons, checks, or bills of exchange.

When necessary to make effective the provisions of this section the name and address of the recipient of income shall be furnished upon demand of the individual, corporation, or partnership paying the income.

The provisions of this section shall apply to the calendar year 1918 and each calendar year thereafter, but shall not apply to the payment of interest on obligations of the United States.

Returns to be Public Records.

Sec. 257. That returns upon which the tax has been determined by the Commissioner shall constitute public records; but they shall be open to inspection only upon order of the President and under rules and regulations prescribed by the Secretary and approved by the President: Provided, That the proper officers of any State imposing an income tax may, upon the request of the Governor thereof, have access to the returns of any corporation, or to an abstract thereof showing the name and income of the corporation, at such times and in such manner as the Secretary may prescribe; Provided, further, That all bona fide stockholders of record owning 1 per centum or more of the outstanding stock of any corporation shall, upon making request of the Commissioner, be allowed to examine the annual income returns of such corporation and of its subsidiaries. Any stockholder who pursuant to the provisions of this section is allowed to examine the returns of any corporation, and who makes known in any manner whatever not provided by law the amount or source of income, profits, losses, expenditures, or any particular thereof, set forth or disclosed in any such return, shall be guilty of a misdemeanor and be punished by a fine not exceeding $1,000, or by imprisonment not exceeding one year, or both.

The Commissioner shall as soon as practicable in each year cause to be prepared and made available to public inspection, in such manner as he may determine, in the office of the collector in each internal revenue district and in such other places as he may determine, lists containing the names and the post-office addresses of all individuals making income-tax returns in such district.

Publication of Statistics.

Sec. 258. That the Commissioner, with the approval of the Secretary, shall prepare and publish annually statistics reasonably available with respect to the operation of the income, war profits and excess-profits tax laws, including classifications of taxpayers and of income, the amounts allowed as deductions, exemptions, and credits, and any other facts deemed pertinent and valuable.

Collection of Foreign Items.

Sec. 259. That all individuals, corporations, or partnerships undertaking as a matter of business or for profit the collection of foreign payments of interest or dividends by means of coupons, checks, or bills of exchange shall obtain a license from the Commissioner and shall be subject to such regulations enabling the Government to obtain the information required under this title as the Commissioner, with the approval of the Secretary, shall prescribe; and whoever knowingly undertakes to collect such payments without having obtained a license therefor, or without complying with such regulations, shall be guilty of a misdemeanor and shall be fined not more than $5,000, or imprisoned for not more than one year, or both.

Citizens of United States Possessions.

Sec. 260. That any individual who is a citizen of any possession of the United States (but not otherwise a citizen of the United States) and who is not a resident of the United States, shall be subject to taxation under this title only as to income derived from sources within the United States, and in such case the tax shall be computed and paid in the same manner and subject to the same conditions as in the case of other persons who are taxable only as to income derived from such sources.

Porto Rico and Philippine Islands.

Sec. 261. That in Porto Rico and the Philippine Islands the income tax shall be levied, assessed, collected, and paid in accordance with the provisions of the Revenue Act of 1916 as amended.

Returns shall be made and taxes shall be paid under Title I of such Act in Porto Rico or the Philippine Islands, as the case may be, by (1) every individual who is a citizen or resident of Porto Rico or the Philippine Islands or derives income from sources therein, and (2) every corporation created or organized in Porto Rico or the Philippine Islands or deriving income from sources therein. An individual who is neither a citizen nor a resident of Porto Rico or the Philippine Islands but derives income from sources therein, shall be taxed in Porto Rico or the Philippine Islands as a nonresident alien individual, and a corporation created or organized outside Porto Rico or the Philippine Islands and deriving income from sources therein shall be taxed in Porto Rico or the Philippine Islands as a foreign corporation. For the purposes of Section 216 and of paragraph (6) of subdivision (A) of Section 234 a tax imposed in Porto Rico or the Philippine Islands upon the net income of a corporation shall not be deemed to be a tax under this title.

The Porto Rican or Philippine Legislature shall have power by due enactment to amend, alter, modify, or repeal the income tax laws in force in Porto Rico or the Philippine Islands, respectively.

TITLE III.—WAR-PROFITS AND EXCESS-PROFITS TAX.

PART I.—GENERAL DEFINITIONS.

Sec. 300. That when used in this title the terms "taxable year," "fiscal year," "personal service corporation," "paid or accrued," and "dividends" shall have the same meaning as provided for the purposes of income tax in Sections 200 and 201. The first taxable year for the purposes of this title shall be the same as the first taxable year for the purposes of the income tax under Title II.

PART II.—IMPOSITION OF TAX.

Sec. 301. (a) That in lieu of the tax imposed by Title II of the Revenue Act of 1917, but in addition to the other taxes imposed by this Act, there shall be levied, collected, and paid for the taxable year 1918, upon the net income of every corporation a tax equal to the sum of the following:

First Bracket.

Thirty per centum of the amount of the net income in excess of the excess-profits credit (determined under Section 312) and not in excess of 20 per centum of the invested capital;

Second Bracket.

Sixty-five per centum of the amount of the net income in excess of 20 per centum of the invested capital;

Third Bracket.

The sum, if any, by which 80 per centum of the amount of the net income in excess of the war-profits credit (determined under Section 311) exceeds the amount of the tax computed under the first and second brackets.

(b) For the taxable year 1919 and each taxable year thereafter there shall be levied, collected, and paid upon the net income of every corporation (except corporations taxable under subdivision (C) of this section) a tax equal to the sum of the following:

First Bracket.

Twenty per centum of the amount of the net income in excess of the excess-profits credit (determined under Section 312) and not in excess of 20 per centum of the invested capital;

Second Bracket.

Forty per centum of the amount of the net income in excess of 20 per centum of the invested capital.

(c) For the taxable year 1919 and each taxable year thereafter there shall be levied, collected, and paid upon the net income of every corporation which derives in such year a net income of more than $10,000 from any Government contract or contracts made between April 6, 1917, and November 11, 1918, both dates inclusive, a tax equal to the sum of the following:

(1) Such a portion of a tax computed at the rates specified in subdivision (a) as the part of the net income attributable to such Government contract or contracts bears to the entire net income. In computing such tax the excess-profits credit and the war-profits credit applicable to the taxable year shall be used;

(2) Such a portion of a tax computed at the rates specified in subdivision (b) as the part of the net income not attributable to such Government contract or contracts bears to the entire net income.

For the purpose of determining the part of the net income attributable to such Government contract or contracts, the proper apportionment and allocation of the deductions with respect to gross income derived from such Government contract or contracts and from other sources, respectively, shall be determined under rules and regulations prescribed by the Commissioner with the approval of the Secretary.

(d) In any case where the full amount of the excess-profits credit is not allowed under the first bracket of subdivision (a) or (b), by reason of the fact that such credit is in excess of 20 per centum of the invested capital, the part not so allowed shall be deducted from the amount in the second bracket.

(e) For the purposes of the Act approved March 21, 1918, entitled "An act to provide for the operation of transportation systems while under Federal control, for the just compensation of their owners and for other purposes," the tax imposed by this title shall be treated as levied by an act in amendment of Title II. of the Revenue Act of 1917.

Sec. 302. That the tax imposed by subdivision (a) of Section 301 shall in no case be more than 30 per centum of the amount of the net income in excess of $3,000 and not in excess of $20,000, plus 80 per centum of the amount of the net income in excess of $20,000; the tax imposed by subdivision (b) of Section 301 shall in no case be more than 20 per centum of the amount of the net income in excess of $3,000 and not in excess of $20,000, plus 40 per centum of the amount of the net income in excess of $20,000; and the above limitations shall apply to the taxes computed under subdivisions (a) and (b) of Section 301, respectively, when used in subdivision (c) of that section. Nothing in this section shall be construed in such manner as to increase the tax imposed by Section 301.

Sec. 303. That if part of the net income of a corporation is derived (1) from a trade or business (or a branch of a trade or business) in which the employment of capital is necessary, and (2) a part (constituting not less than 30 per centum of its total net income) is derived from a separate trade or business (or a distinctly separate branch of the trade or business) which if constituting the sole trade or business would bring it within the class of "personal service corporations," then (under regulations prescribed by the Commissioner with the approval of the Secretary) the tax upon the first part of such net income shall be separately computed (allowing in such computation only the same proportionate part of the credits authorized in Sections 311 and 312,) and the tax upon the second part shall be the same percentage thereof as the tax so computed upon the first part is of such first part: Provided, That the tax upon such second part shall in no case be less than 20 per centum thereof, unless the tax upon the entire net income, if computed without benefit of this section, would constitute less than 20 per centum of such entire net income, in which event the tax shall be determined upon the entire net income, without reference to this section, as other taxes are determined under this title, "The total tax computed under this section shall be subject to the limitations provided in Section 302."

Sec. 304. (a) That the corporations enumerated in Section 231 shall, to the extent that they are exempt from income tax under Title II., be exempt from taxation under this title.

(b) Any corporation whose net income for the taxable year is less than $3,000 shall be exempt from taxation under this title.

(d) In the case of any corporation engaged in the mining of gold, the portion of the net income derived from the mining of gold shall be exempt from the tax imposed by this title, and the tax on the remaining portion of the net income shall be the proportion of a tax computed without the benefit of this subdivision which such remaining portion of the net income bears to the entire net income.

Sec. 305. That if a tax is computed under this title for a period of less than twelve months, the specific exemption of $3,000, wherever referred to in this title, shall be reduced to an amount which is the same proportion of $3,000 as the number of months in the period is of twelve months.

PART III.—CREDITS.

Sec. 310. That as used in this title the term "pre-war period" means the calendar years 1911, 1912, and 1913, or, if a corporation was not in existence during the whole of such period, then as many of such years during the whole of which the corporation was in existence.

Sec. 311. (a) That the war-profits credit shall consist of the sum of:

(1) A specific exemption of $3,000; and

(2) An amount equal to the average net income of the corporation for the pre-war period, plus or minus, as the case may be, 10 per centum of the difference between the average invested capital for the pre-war period and the invested capital for the taxable year. If the tax is computed for a period of less than twelve months such amount shall be reduced to the same proportion thereof as the number of months in the period is of twelve months.

(b) If the corporation had no net income for the prewar period, or if the amount computed under paragraph (2) of subdivision (a) is less than 10 per centum of its invested capital for the taxable year, then the war-profits credit shall be the sum of:

(1) A specific exemption of $3,000; and

(2) An amount equal to 10 per centum of the invested capital for the taxable year.

(c) If the corporation was not in existence during the whole of at least one calendar year during the prewar period, then, except as provided in subdivision (d), the war-profits credit shall be the sum of:

(1) A specific exemption of $3,000; and

(2) An amount equal to the same percentage of the invested capital of the taxpayer for the taxable year as the average percentage of net income to invested capital, for the prewar period, of corporations engaged in a trade or business of the same general class as that conducted by the taxpayer; but such amount shall in no case be less than 10 per centum of the invested capital of the taxpayer for the taxable year. Such average percentage shall be determined by the Commissioner on the basis of data contained in returns made under Title II. of the Revenue Act of 1917, and the average known as the median shall be used. If such average percentage has not been determined and published at least 30 days prior to the time when the return of the taxpayer is due, then for purposes of such return 10 per centum shall be used in lieu thereof; but such average percentage when determined shall be used for the purposes of section 250 in determining the correct amount of the tax.

(d) The war-profits credit shall be determined in the manner provided in subdivision (b) instead of in the manner provided in subdivision (c) in the case of any corporation which was not in existence during the whole of at least one calendar year during the prewar period, if (1) a majority of its stock at any time during the taxable year is owned or controlled, directly or indirectly, by a corporation which was in existence during the whole of at least one calendar year during the prewar period, or if (2) 50 per centum or more of its gross income (as computed under section 233 for income tax purposes) consists of gains, profits, commissions, or other income, derived from a Government contract or contracts made between April 6, 1917, and November 11, 1918, both dates inclusive.

(e) A foreign corporation shall not be entitled to a specific exemption of $3,000.

Sec. 312. That the excess-profits credit shall consist of a specific exemption of $3,000 plus an amount equal to 8 per centum of the invested capital for the taxable year.

A foreign corporation shall not be entitled to the specific exemption of $3,000.

PART IV.—NET INCOME.

Sec. 320. (a) That for the purpose of this title the net income of a corporation shall be ascertained and returned—

(1) For the celandar years 1911 and 1912 upon the same basis and in the same manner as provided in section 38 of the Act entitled "An Act to provide revenue, equalize duties, and encourage the industries of the United States, and for other purposes," approved August 5, 1909, except that taxes imposed by such section and paid by the corporation within the year shall be included;

(2) For the calendar year 1913 upon the same basis and in the same manner as provided in Section II. of the Aact entitled "An Act to reduce tariff duties and to provide revenue for the Government, and for other purposes," approved October 3, 1913, except that taxes imposed by section 38 of such Act of August 5, 1909, and paid by the corporation within the year shall be included, and except that the amounts received by it as dividends upon the stock or from the net earnings of other corporations subject to the tax imposed by Section II. of such Act of October 3, 1913, shall be deducted; and

(3) For the taxable year upon the same basis and in the same manner as provided for income tax purposes in Title II. of this Act.

(b) The average net income for the prewar period shall be determined by dividing the number of years within that period during the whole of which the corporation was in existence into the sum of the net income for such years, even though there may have been no net income for one or more of such years.

PART V.—INVESTED CAPITAL.

Sec. 325. (a) That as used in this title:—

The term "intangible property" means patents, copyrights, secret processes and formulae, good will, trade-marks, trade-bands, franchises, and other like property;

The term "tangible property" means stocks, bonds, notes, and other evidences of indebtedness, bills and accounts receivable, leasehold, and other property other than intangible property;

The term "borrowed capital" means money or other property borrowed, whether represented by bonds, notes, open accounts, or otherwise;

The term "inadmissible assets" means stocks, bonds, and other obligations (other than obligation of the United States), the dividends or interest from which is not included in computing net income, but where the income derived from such assets consists in part of gain or profit derived from the sale or other disposition thereof, or where all or part of the interest derived from such assets is in effect included in the net income because of the limitation on the deduction of interest under paragraph (2) of subdivision (a) of section 234, a corresponding part of the capital invested in such assets shall not be deemed to be inadmissible assets; the term "admissible assets" means all assets other than inadmissible assets, valued in accordance with the provisions of subdivision (a) of section 326, section 330, and section 331.

(b) For the purposes of this title, the par value of stock or shares shall, in the case of stock or shares issued at a nominal value or having no par value, be deemed to be the fair market value as of the date or dates of issue of such stock or shares.

Sec. 326. (a) That as used in this title the term "invested capital" for any year means (except as provided in subdivision (b) and (c) of this section):

(1) Actual cash bona fide paid in for stock or shares;

(2) Actual cash value of tangible property, other than cash, bona fide paid in for stock or shares, at the time of such payment, but in no case to exceed the par value of the original stock or shares specifically issued therefor, unless the actual cash value of such tangible property at the time paid in is shown to the satisfaction of the Commissioner to have been clearly and substantially in excess of such par value, in which case such excess shall be treated as paid-in surplus: Provided, that the Commissioner shall keep a record of all cases in which tangible property is included in invested capital at a value in excess of the stock or shares issued therefor, containing the name and address of each taxpayer, the business in which engaged, the amount of invested capital and net income shown by the return, the value of the tangible property at the time paid in, the par value of the stock or shares specifically issued therefor, and the amount included under this paragraph as paid-in surplus. The Commissioner shall furnish a copy of such record and other detailed information with respect to such cases when required by resolution of either House of Congress, without regard to the restrictions contained in section 257;

(3) Paid-in or earned surplus and undivided profits; not including surplus and undivided profits earned during the year;

(4) Intangible property bona fide paid in for stock or shares prior to March 3, 1917, in an amount not exceeding (a) the actual cash value of such property at the time paid in, (b) the par value of the stock or shares issued therefor, or (c) in the aggregate 25 per centum of the par value of the total stock or shares of the corporation outstanding on March 3, 1917, whichever is lowest;

(5) Intangible property bona fide paid in for stock or shares on or after March 3, 1917, in an amount not exceeding (a) the actual cash value of such property at the time paid in, (b) the par value of the stock or shares issued therefor, or (c) in the aggregate 25 per centum of the par value of the total stock or shares of the corporation outstanding at the beginning of the taxable year, whichever is lowest: Provided, that in no case shall the total amount included under paragraphs (4) and (5) exceed in the aggregate 25 per centum of the par value of the total stock or shares of the corporation outstanding at the beginning of the taxable year; but

(b) As used in this title the term "invested capital" does not include borrowed capital.

(c) There shall be deducted from invested capital as above defined a percentage thereof equal to the percentage which the amount of inadmissible assets is of the amount of admissible and inadmissible assets held during the taxable year.

(d) The invested capital for any period shall be the average invested capital for such period, but in the case of a corporation making a return for a fractional part of a year, it shall (except for the purpose of paragraph (2) of subdivision (a) of section 311) be the same fractional part of such average invested capital.

The average invested capital for the prewar period shall be determined by dividing the number of years within that period during the whole of which the corporation was in existence into the sum of the average invested capital for such years.

Sec. 327. That in the following cases the tax shall be determined as provided in section 328:

(a) Where the Commissioner is unable to determine the invested capital as provided in section 326;

(b) In the case of a foreign corporation;

(c) Where a mixed aggregate of tangible property and intangible property has been paid in for stock or for stock and bonds and the Commissioner is unable satisfactorily to determine the respective values of the several classes of property at the time of payment, or to distinguish the classes of property paid in for stock and for bonds, respectively;

(d) Where upon application by the corporation the Commissioner finds and so declares of record that the tax if determined without benefit of this section would, owing to abnormal conditions affecting the capital or income of the corporation, work upon the corporation an exceptional hardship evidenced by gross disproportion between the tax computed without benefit of this section and the tax computed by reference to the representative corporations specified in section 328. This subdivision shall not apply to any case (1) in which the tax (computed without benefit of this section) is high merely because the corporation earned within the taxable year a high rate of profits upon a normal invested capital nor (2) in which 50 per centum or more of the gross income of the corporation for the taxable year (computed under section 233 of title II.) consists of gains, profits, commissions, or other income, derived on a cost-plus basis from a Government contract or contracts made between April 6, 1917, and Nov. 11, 1918, both dates inclusive.

Sec. 328. (a) In the cases specified in section 327 the tax shall be the amount which bears the same ratio to the net income of the taxpayer (in excess of the specific exemption of $3,000) for the taxable year, as the average tax of representative corporations engaged in a like or similar trade or business, bears to their average net income (in excess of the specific exemption of $3,000) for such year. In the case of a foreign corporation the tax shall be computed without deducting the specific exemption of $3,000 either for the taxpayer or the representative corporations.

In computing the tax under this section the Commissioner shall compare the taxpayer only with representative corporations whose invested capital can be satisfactorily determined under section 326 and which are, as nearly as may be, similarly circumstanced with respect to gross income, net income, profits per unit of business transacted and capital employed, the amount and rate of war profits or excess profits, and all other relevant facts and circumstances.

(b) For the purposes of subdivision (a) the ratios between the average tax and the average net income of representative corporations shall be determined by the Commissioner in accordance with regulations prescribed by him with the approval of the Secretary.

In cases in which the tax is to be computed under this section, if the tax as computed without the benefit of this section is less than 50 percentum of the net income of the taxpayer, the installments shall in the first instance be computed upon the basis of such tax; but if the tax so computed is 50 percentum or more of the net income, the installments shall in the first instance be computed upon the basis of a tax equal to 50 percentum of the net income. In any case, the actual ratio when ascertained shall be used in determining the correct amount of the tax. If the correct amount of the tax when determined exceeds 50 percentum of the net income, any excess of the correct installments over the amounts actually paid shall on notice and demand be paid together with interest at the rate of one-half of 1 percentum per month of such excess from the time the installment was due.

(c) The Commissioner shall keep a record of all cases in which the tax is determined in the manner prescribed in subdivision (a), containing the name and address of each taxpayer, the business in which engaged, the amount of invested capital and net income shown by the return, and the amount of invested capital as determined under such subdivision. The Commissioner shall furnish a copy of such record and other detailed information with respect to such cases when required by resolution of either house of Congress, without regard to restrictions contained in section 257.

PART VI.—REORGANIZATIONS.

Sec. 330. That in the case of the reorganization, consolidation, or change of ownership after Jan. 1, 1911, of a trade or business now carried on by a corporation, the corporation shall for the purposes of this title be deemed to have been in existence prior to that date, and the net income and invested capital of such predecessor trade or business for all or any part of the prewar period prior to the organization of the corporation now carrying on such trade or business shall be deemed to have been the net income and invested capital of such corporation. If such predecessor trade or business was carried on by a partnership or individual the net income for the pre-war period shall, under regulations prescribed by the Commissioner with the approval of the Secretary, be ascertained and returned as nearly as may be upon the same basis and in the same manner as provided for corporations in Title II., including a reasonable deduction for salary or compensation to each partner or the individual for personal services actually rendered.

In the case of the organization as a corporation before July 1, 1919, of any trade or business in which capital is a material income-producing factor and which was previously owned by a partnership or individual, the net income of such trade or business from January 1, 1918, to the date of such reorganization may at the option of the individual or partnership be taxed as the net income of a corporation is taxed under titles II and III; in which event the net income and invested capital of such trade or business shall be computed as if such corporation had been in existence on and after January 1, 1918, and the undistributed profits or earnings of such trade or business shall not be subject to the surtax imposed in section 211, but amounts distributed on or after January 1, 1918, from the earnings of such trade or business shall be taxed to the recipients as dividends, and all the provisions of titles II and III relating to corporations shall, so far as practicable, apply to such trade or business: Provided, that this paragraph shall not apply to any trade or business the net income of which for the taxable year 1918 was less than 20 per centum of its invested capital for such year: Provided further, that any taxpayer who takes advantage of this paragraph shall pay the tax imposed by section 1000 of this Act and by the first subdivision of section 407 of the Revenue Act of 1916, as if such taxpayer had been a corporation on and after January 1, 1918, with a capital stock having no par value.

If any asset of the trade or business in existence both during the taxable year and any pre-war year is included in the invested capital for the taxable year but is not included in the invested capital for such pre-war year, or is valued on a different basis in computing the invested capital for the taxable year and such prewar year, respectively, then under rules and regulations to be prescribed by the Commissioner with the approval of the Secretary such readjustments shall be made as are necessary to place the computation of the invested capital for such prewar year on the basis employed in determining the invested capital for the taxable year.

Sec. 331. In the case of the reorganization, consolidation, or change of ownership of a trade or business, or change of ownership of property, after March 3, 1917, if an interest or control in such trade or business or property of 50 per centum or more remains in the same persons, or any of them, then no asset transferred or received from the previous owner shall, for the purpose of determining invested capital, be allowed a greater value than would have been allowed under this title in computing the invested capital of such previous owner if such asset had not been so transferred or received: Provided, That if such previous owner was not a corporation, then the value of any asset so transferred or received shall be taken at its cost of acquisition (at the date when acquired by such previous owner) with proper allowance for depreciation, impairment, betterment or development, but no addition to the original cost shall be made for any charge or expenditure deducted as expense or otherwise, on or after March 1, 1913, in computing the net income of such previous owner for purposes of taxation.

PART VII.—MISCELLANEOUS.

Sec. 335. (a) That if a corporation (other than a personal service corporation) makes return for a fiscal year beginning in 1917 and ending in 1918, the tax for the first taxable year under this title shall be the sum of: (1) the same proportion of a tax for the entire period computed under Title II of the Revenue Act of 1917 which the portion of such period falling within the calendar year 1917 is of the entire period, and (2) the same proportion of a tax for the entire period computed under this title at the rates specified in subdivision (A) of section 301 which the portion of such period falling within the calendar year 1918 is of the entire period.

Any amount heretofore or hereafter paid on account of the tax imposed for such fiscal year by Title II. of the Revenue Act of 1917 shall be credited toward the payment of the tax imposed for such fiscal year by this title, and if the amount so paid exceeds the amount of the tax imposed by this title, the excess shall be credited or refunded to the corporation in accordance with the provisions of section 252.

(b) If a corporation makes return for a fiscal year beginning in 1918 and ending in 1919, the tax for such fiscal year under this title shall be the sum of: (1) the same proportion of a tax for the entire period computed under subdivision (a) of section 301 which the portion of such period falling within the calendar year 1918 is of the entire period, and (2) the same proportion of a tax for the entire period computed under subdivision (b) or (c) of section 301 which the portion of such period falling within the calendar year 1919 is of the entire period.

(c) If a partnership or a personal service corporation makes return for a fiscal year beginning in 1917 and ending in 1918, it shall pay the same proportion of a tax for the entire period computed under Title II. of the Revenue Act of 1917 which the portion of such period falling within the calendar year 1917 is of the entire period.

Any tax paid by a partnership or personal service corporation for any period beginning on or after January 1, 1918, shall be immediately refunded to the partnership or corporation as a tax erroneously or illegally collected.

Sec. 336. That every corporation, not exempt under section 304, shall make a return for the purposes of this title. Such returns shall be made, and the taxes imposed by this title shall be paid, at the same times and places, in the same manner, and subject to the same conditions, as is provided in the case of returns and payment of income tax by corporations for the purposes of Title II., and all the provisions of that title not inapplicable, including penalties, are hereby made applicable to the taxes imposed by this title.

Sec. 337. That in the case of a bona fide sale of mines, oil or gas wells, or any interest therein, where the principal value of the property has been demonstrated by prospecting or exploration and discovery work done by the taxpayer, the portion of the tax imposed by this title attributable to such sale shall not exceed 20 per centum of the selling price of such property or interest.

TITLE IV.—ESTATE TAX.

Sec. 400. That when used in this title—

The term "executor" means the executor or administrator of the decedent, or, if there is no executor or administrator, any person who takes possession of any property of the decedent; and

The term "Collector" means the Collector of Internal Revenue of the district in which was the domicile of the decedent at the time of his death, or, if there was no such domicile in the United States, or, if such part of the district in which is situated the part of the gross esate of the decedent in the United States, or, if such par of the gross estate is situated in more than one district, then the Collector of Internal Revenue of such district as may be designated by the Commissioner.

Sec. 401. That (in lieu of the tax imposed by Title II. of the Revenue act of 1916, as amended, and in lieu of the tax imposed by Title IX. of the Revenue act of 1917) a tax equal to the sum of the following percentages of the value of the net estate (determined as provided in Section 403) is hereby imposed upon the transfer of the net estate of every decedent dying after the passage of this act, whether a resident or nonresident of the United States:

1 per centum of the amount of the net estate not in excess of $50,000;

2 per centum of the amount by which the net estate exceeds $50,000 and does not exceed $150,000;

3 per centum of the amount by which the net estate exceeds $150,000 and does not exceed $250,000;

4 per centum of the amount by which the net estate exceeds $250,000 and does not exceed $450,000;

6 per centum of the amount by which the net estate exceeds $450,000 and does not exceed $750,000;

8 per centum of the amount by which the net estate exceeds $750,000 and does not exceed $1,000,000;

10 per centum of the amount by which the net estate exceeds $1,000,000 and does not exceed $1,500,000;

12 per centum of the amount by which the net estate exceeds $1,500,000 and does not exceed $2,000,000;

14 per centum of the amount by which the net estate exceeds $2,000,000 and does not exceed $3,000,000;

16 per centum of the amount by which the net estate exceeds $3,000,000 and does not exceed $4,000,000;

18 per centum of the amount by which the net estate exceeds $4,000,000 and does not exceed $5,000,000;

20 per centum of the amount by which the net estate exceeds $5,000,000 and does not exceed $8,000,000;

22 per centum of the amount by which the net estate exceeds $8,000,000 and does not exceed $10,000,000; and

25 per centum of the amount by which the net estate exceeds $10,000,000.

The taxes imposed by this title or by Title II of the revenue act of 1916 (as amended by the act entitled "An act to

Luxuries Taxed to Help Raise Revenue Estimated at $6,070,000,000

provide increased revenue to defray the expenses of the increased appropriations for the army and navy and the extensions of fortifications and for other purposes," approved March 3, 1917) or by Title IX of the revenue act of 1917, shall not apply to the transfer of the net estate of any decedent who has died or may die while serving in the military or naval forces of the United States in the present war or from injuries received or disease contracted while in such service, and any such tax collected upon such transfer shall be refunded to the executor.

Sec. 402. That the value of the gross estate of the decedent shall be determined by including the value at the time of his death of all property, real or personal, tangible or intangible, wherever situated—

(a) To the extent of the interest therein of the decedent at the time of his death which after his death is subject to the payment of the charges against his estate and the expenses of its administration and is subject to distribution as part of his estate;

(b) To the extent of any interest therein of the surviving spouse, existing at the time of the decedent's death as dower, courtesy, or by virtue of a statute creating an estate in lieu of dower or courtesy;

(c) To the extent of any interest therein of which the decedent has at any time made a transfer, or with respect to which he has at any time created a trust, in contemplation of or intended to take effect in possession or enjoyment at or after his death (whether such transfer or trust is made or created before or after the passage of this act,) except in case of a bona fide sale for a fair consideration in money or money's worth. Any transfer of a material part of his property in the nature of a final disposition or distribution thereof, made by the decedent within two years prior to his death without such a consideration, shall, unless shown to the contrary, be deemed to have been made in contemplation of death within the meaning of this title;

(d) To the extent of the interest therein held jointly or as tenants in the entirety by the decedent and any other person, or deposited in banks or other institutions in their joint names and payable to either or the survivor, except such part thereof as may be shown to have originally belonged to such other person and never to have belonged to the decedent;

(e) To the extent of any property passing under a general power of appointment exercised by the decedent (1) by will, or (2) by deed executed in contemplation of, or intended to take effect in possession or enjoyment at or after, his death, except in case of a bona fide sale for a fair consideration in money or money's worth; and

(f) To the extent of the amount receivable by the executor as insurance under policies taken out by the decedent upon his own life; and to the extent of the excess over $40,000 of the amount receivable by all other beneficiaries as insurance under policies taken out by the decedent upon his own life.

Sec. 403. That for the purpose of the tax the value of the net estate shall be determined—

(a) In the case of a resident, by deducting from the value of the gross estate—

(1) Such amounts for funeral expenses, administration expenses, claims against the estate, unpaid mortgages, losses incurred during the settlement of the estate arising from fires, storms, shipwreck, or other casualty, or from theft, when such losses are not compensated for by insurance or otherwise, and such amounts reasonably required and actually expended for the support during the settlement of the estate of those dependent upon the decedent, as are allowed by the laws of the jurisdiction, whether within or without the United States, under which the estate is being administered, but not including any income taxes upon income received after the death of the decedent, or any estate, succession, legacy, or inheritance taxes;

(2) An amount equal to the value at the time of the decedent's death of any property, real, personal, or mixed, which can be identified as having been received by the decedent as a share in the estate of any person who died within five years prior to the death of the decedent, or which can be identified as having been acquired by the decedent in exchange for property so received, if an estate tax under the Revenue Act of 1917 or under this Act was collected from such estate, and if such property is included in the decedent's gross estate;

(3) The amount of all bequests, legacies, devises, or gifts, to or for the use of the United States, any State, Territory, any political subdivision thereof, or the District of Columbia, for exclusively public purposes, or to or for the use of any corporation organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, including the encouragement of art and the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private stockholder or individual, or to a trustee or trustees exclusively for such religious, charitable, scientific, literary, or educational purposes. This deduction shall be made in case of the estates of all decedents who have died since December 31, 1917; and

(4) An exemption of $50,000;

(b) In the case of a nonresident, by deducting from the value of that part of his gross estate which at the time of his death is situated in the United States—

(1) That proportion of the deductions specified in paragraph (1) of subdivision (A) of this section which the value of such part bears to the value of his entire gross estate, wherever situated, but in no case shall the amount so deducted exceed 10 per centum of the value of that part of his gross estate which at the time of his death is situated in the United States;

(2) An amount equal to the value at the time of the decedent's death of any property, real, personal, or mixed, which can be identified as having been received by the decedent as a share in the estate of any person who died within five years prior to the death of the decedent, or which can be identified as having been acquired by the decedent in exchange for property so received, if an estate tax under the Revenue Act of 1917 or under this Act was collected from such estate, and if such property is included in that part of the decedent's gross estate which at the time of his death is situated in the United States; and

(3) The amount of all bequests, legacies, devises, or gifts, to or for the use of the United States, any State, Territory, any political subdivision thereof, or the District of Columbia, for exclusively public purposes, or to or for the use of any domestic corporation organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, including the encouragement of art and the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private stockholder or individual, or to a Trustee or Trustees exclusively for such religious, charitable, scientific, literary, or educational purposes within the United States. This deduction shall be made in case of the estates of all decedents who have died since Dec. 31, 1917; and

No deductions shall be allowed in the case of a nonresident unless the executor includes in the return required to be filed under section 404 the value at the time of his death of that part of the gross estate of the nonresident not situated in the United States.

For the purpose of this title stock in a domestic corporation owned and held by a nonresident decedent, and the amount receivable as insurance upon the life of a nonresident decedent where the insurer is a domestic corporation shall be deemed property within the United States, and any property of which the decedent has made a transfer or with respect to which he has created a trust, within the meaning of subdivision (c) of section 402, shall be deemed to be situated in the United States, if so situated either at the time of the transfer or the creation of the trust, or at the time of the decedent's death.

In the case of any estate in respect to which the tax under existing law has been paid, if necessary to allow the benefit of the deduction under paragraph (3) of subdivision (a) or (b) the tax shall be redetermined and any excess of tax paid shall be refunded to the executor.

Sec. 404. That the executor, within sixty days after qualifying as such, or after coming into possession of any property of the decedent, whichever event first occurs, shall give written notice thereof to the collector. The executor shall also, at such times and in such manner as may be required by regulations made pursuant to law, file with the collector a return under oath in duplicate, setting forth (a) the value of the gross estate of the decedent at the time of his death, or, in case of a nonresident, of that part of his gross estate situated in the United States; (b) the deductions allowed under section 403; (c) the value of the net estate of the decedent as defined in section 403; and (d) the tax paid or payable thereon; or such part of such information as may at the time be ascertainable and such supplemental data as may be necessary to establish the correct tax.

Return shall be made in all cases where the gross estate at the death of the decedent exceeds $50,000, and in the case of the estate of every nonresident any part of whose gross estate is situated in the United States. If the executor is unable to make a complete return as to any part of the gross estate of the decedent, he shall include in his return a description of such part and the name of every person holding a legal or beneficial interest therein, and upon notice from the collector such person shall in like manner make a return as to such part of the gross estate. The Commissioner shall make all assessments of the tax under the authority of existing administrative special and general provisions of law relating to the assessment and collection of taxes.

Sec. 405. That if no administration is granted upon the estate of a decedent, or if no return is filed as provided in Section 404, or if a return contains a false or incorrect statement of a material fact, the Collector or Deputy Collector shall make a return and the Commissioner shall assess the tax thereon.

Sec. 406. That the tax shall be due one year after the decedent's death; but in any case where the Commissioner finds that payment of the tax within one year after the decedent's death would impose undue hardship upon the estate, he may grant an extension of time for the payment of the tax for a period not to exceed three years from the due date. If the tax is not paid within one year and 180 days after the decedent's death, interest at the rate of 6 per centum per annum from the expiration of one year after the decedent's death shall be added as part of the tax.

Sec. 407. That the executor shall pay the tax to the Collector or Deputy Collector. If the amount of the tax cannot be determined, the payment of a sum of money sufficient, in the opinion of the Collector, to discharge the tax shall be deemed payment in full of the tax, except as in this section otherwise provided. If the amount so paid exceeds the amount of the tax as finally determined, the Commissioner shall refund such excess to the executor. If the amount of the tax as finally determined exceeds the amount so paid, the Collector shall notify the executor of the amount of such excess and demand payment thereof. If such excess part of the tax is not paid within thirty days after such notification, interest shall be added thereto at the rate of 10 per centum per annum from the expiration of such thirty days' period until paid, and the amount of such excess shall be a lien upon the entire gross estate, except such part thereof as may have been sold to a bona fide purchaser for a fair consideration in money or money's worth.

The Collector shall grant to the person paying the tax duplicate receipts, either of which shall be sufficient evidence of such payment, and shall entitle the executor to be credited and allowed the amount thereof by any court having jurisdiction to audit or settle his accounts.

Sec. 408. That if the tax herein imposed is not paid within 180 days after it is due, the Collector shall, unless there is reasonable cause for further delay, proceed to collect the tax under the provisions of geenral law, or commence appropriate proceedings in any court of the United States, in the name of the United States, to subject the property of the decedent to be sold under the judgment or decree of the court. From the proceeds of such sale the amount of the tax, together with the costs and expenses of every description to be allowed by the court, shall be first paid, and the balance shall be deposited according to the order of the court, to be paid under its direction to the person entitled thereto.

If the tax or any part thereof is paid by, or collected out of that part of the estate passing to or in the possession of any person other than the executor in his capacity as such, such person shall be entitled to reimbursement out of any part of the estate still undistributed or by a just and equitable contribution by the persons whose interest in the estate of the decedent would have been reduced if the tax had been paid before the distribution of the estate or whose interest is subject to equal or prior liability for the payment of taxes, debts, or other charges against the estate, it being the purpose and intent of this title that so far as is practicable and unless otherwise directed by the will of the decedent the tax shall be paid out of the estate before its distribution. If any part of the gross estate consists of proceeds of policies of insurance upon the life of the decedent receivable by a beneficiary other than the executor, the executor shall be entitled to recover from such beneficiary such portion of the total tax paid as the proceeds, in excess of $40,000, of such policies bear to the net estate. If there is more than one such beneficiary the executor shall be entitled to recover from such beneficiaries in the same ratio.

Sec. 409. That unless the tax is sooner paid in full, it shall be a lien for ten years upon the gross estate of the decedent, except that such part of the gross estate as is used for the payment of charges against the estate and expenses of its administration, allowed by any court having jurisdiction thereof, shall be divested of such lien. If the Commissioner is satisfied that the tax liability of an estate has been fully discharged or provided for, he may, under regulations prescribed by him with the approval of the Secretary, issue his certificate releasing any or all property of such estate from the lien herein imposed.

If (a) the decedent makes a transfer of, or creates a trust with respect to, any property in contemplation of or intended to take effect in possession or enjoyment at or after his death (except in the case of a bona fide sale for a fair consideration in money or money's worth) or (b) if insurance passes under a contract executed by the decedent in favor of a specific beneficiary, and if in either case the tax in respect thereto is not paid when due, then the transferee, trustee, or beneficiary shall be personally liable for such tax, and such property, to the extent of the decedent's interest therein at the time of such transfer, or to the extent of such beneficiary's interest under such contract of insurance, shall be subject to a like lien equal to the amount of such tax. Any part of such property sold by such transferee or trustee to a bona fide purchaser for a fair consideration in money or money's worth shall be divested of the lien and a like lien shall then attach to all the property of such transferee or trustee, except any part sold to a bona fide purchaser for a fair consideration in money or money's worth.

Sec. 410. That whoever knowingly makes any false statement in any notice or return required to be filed under this title shall be liable to a penalty of not exceeding $5,000, or imprisonment not exceeding one year, or both.

Whoever fails to comply with any duty imposed upon him by Section 404, or, having in his possession or control any record, file, or paper, containing or supposed to contain any information concerning the estate of the decedent, or, having in his possession or control any property comprised in the gross estate of the decedent, fails to exhibit the same upon request of the Commissioner or any collector or law officer of the United States, or his duly authorized deputy or agent, who desires to examine the same in the performance of his duties under this title, shall be liable to a penalty of not exceeding $500, to be recovered, with costs of suit, in a civil action in the name of the United States.

TITLE V.—TAX ON TRANSPORTATION AND OTHER FACILITIES, AND ON INSURANCE.

Sec. 500. That from and after April 1, 1919, there shall be levied, assessed, collected, and paid, in lieu of the taxes imposed by section 500 of the Revenue Act of 1917—

(a) A tax equivalent to 3 per centum of the amount paid for the transportation on or after such date, by rail or water or by any form of mechanical motor power when in competition with carriers by rail or water, of property by freight transported from one point in the United States to another; and a like tax on the amount paid for such transportation within the United States of property transported from a point without the United States to a point within the United States;

(b) A tax of 1 cent for each 20 cents or fraction thereof of the amount paid to any person for the transportation on or after such date, by rail or water or by any form of mechanical motor power when in competition with express by rail or water, of any package, parcel, or shipment, by express, transported from one point in the United States to another; and a like tax on the amount paid for such transportation within the United States of property transported from a point without the United States to a point within the United States;

(c) A tax equivalent to 8 per centum of the amount paid for the transportation on or after such date of persons by rail or water, or by any form of mechanical motor power on a regular established line when in competition with carriers by rail or water, from one point in the United States to another or to any point in Canada or Mexico, where the ticket or order therefor is sold or issued in the United States, not including the amount paid for commutation or season tickets for trips less than thirty miles, or for transportation the fare for which does not exceed 42 cents: Provided, that where such water transportation lines are in competition between American ports with foreign water transportation lines from adjacent foreign ports, the tax imposed under this subdivision of amounts paid for water transportation between American ports shall not exceed the amount of the transportation tax to which such foreign water transportation lines are subjected by their government corresponding to this tax;

(d) A tax equivalent to 8 per centum of the amount paid for seats, berths, and staterooms in parlor cars, sleeping cars, or on vessels, used on or after such date in connection with transportation upon which tax is imposed by subdivision (c);

(e) A tax equivalent to 8 per centum of the amount paid for the transportation on or after such date of oil by pipe line;

(f) In the case of each telegraph, telephone, cable, or radio, dispatch, message, or conversation, which originates on or after such date within the United States, and for the transmission of which the charge is more than 14 cents and not more than 50 cents, a tax of 5 cents; and if the charge is more than 50 cents, a tax of 10 cents: Provided, That only one payment of such tax shall be required, notwithstanding the lines or stations of one or more persons are used for the transmission of such dispatch, message, or conversation; and

(g) A tax equivalent to 10 per centum of the amount paid after such date to any telegraph or telephone company for any leased wire or talking circuit special service furnished after such date. This subdivision shall not apply to the amount paid for so much of such service as is utilized (1) in the collection and dissemination of news through the public press, or (2) in the conduct, by a common carrier or telegraph or telephone company, of its business as such.

(h) No tax shall be imposed under this section upon any payment received for services rendered to the United States or to any State or Territory or the District of Columbia. The right to exemption under this subdivision shall be evidenced in such manner as the Commissioner, with the approval of the Secretary, may by regulation prescribe.

Sec. 501. (a) That the taxes imposed by section 500 shall be paid by the person paying for the services or facilities rendered.

(b) If a mileage book used for transportation or accommodation was purchased before November 1, 1917, or if cash fare is paid, the tax imposed by section 500 shall be collected from the person presenting the mileage book, or paying the cash fare, by the conductor or other agent, when presented for such transportation or accommodation, and the amount so collected shall be paid to the United States in such manner and at such times as the Commissioner, with the approval of the Secretary, may prescribe; if a ticket (other than a mileage book) was bought and partially used before November 1, 1917, it shall not be taxed, but if bought but not so used before section 500 takes effect, it shall not be valid for passage until the tax has been paid and such payment evidenced on the ticket in such manner as the Commissioner, with the approval of the Secretary, may by regulation prescribe.

(c) The taxes imposed by section 500 shall apply to all services or facilities specified in such section when rendered for hire, whether or not the agency rendering them is a common carrier. In case a carrier (other than a pipe line) principally engaged in rendering transportation services or facilities for hire does not, because of its ownership of the goods transported, or for any other reason, receive the amount which as a carrier it would otherwise charge, such carrier shall pay a tax equivalent to the tax which would be imposed upon the transportation of such goods if the carrier received payment for such transportation, such tax, if it cannot be computed from actual rates or tariffs of the carrier, to be computed on the basis of the rates or tariffs of other carriers for like services as determined by the Commissioner. In the case of any carrier (other than a pipe line) the principal business of which is to transport goods belonging to it on its own account and which only incidentally renders services for hire, the tax shall apply to such services or facilities only as are actually rendered by it for hire. Nothing in this or the preceding section shall be construed as imposing a tax (1) upon the transportation of any commodity which is necessary for the use of the carrier in the conduct of its business as such and is intended to be so used or has been so used; or (2) upon the transportation of company material transported by one carrier, which constitutes a part of a railroad system, for another carrier which is also a part of the same system.

(d) The tax imposed by subdivision (e) of section 500 shall apply to all transportation of oil by pipe line. In case no charge for transportation is made, by reason of ownership of the commodity transported, or for any other reason, the person transporting by pipe line shall pay a tax equivalent to the tax which would be imposed if such person received payment for such transportation, and if the tax can not be computed from actual bona fide rates or tariffs, it shall be computed (1) on the basis of the rates or tariffs of other pipe lines for like services, as determined by the Commissioner, or (2) if no such rates or tariffs exist, on the basis of a reasonable charge for such transportation, as determined by the Commissioner.

Sec. 502. That each person receiving any payments referred to in section 500 shall collect the amount of the tax, if any, imposed by such section from the person making such payments, and shall make monthly returns under oath, in duplicate, and pay the taxes so collected and the taxes imposed upon it under subdivision (c) or (d) of section 501 to the collector of the district in which the principal office or place of business is located.

No carrier collecting the taxes imposed by subdivision (a) or (b) of Section 500 shall be required to list the amount of such tax separately in any bill of lading, freight or express receipt, or other similar document, if the total amount of the transportation charge and the tax is stated therein.

Any person making a refund of any payment upon which tax is collected under this section may repay therewith the amount of the tax collected on such payment; and the amount so repaid may be credited against amounts included in any subsequent monthly return.

The returns required under this section shall contain such information, and be made at such times and in such manner, as the Commissioner, with the approval of the Secretary, may by regulation prescribe.

The tax shall, without assessment by the Commissioner or notice from the collector, be due and payable to the collector at the time so fixed for filing the return. If the tax is not paid when due, there shall be added as part of the tax a penalty of 5 per centum, together with interest at the rate of 1 per centum for each full month, from the time when the tax became due.

Sec. 503. That from and after April 1, 1919, there shall be levied, assessed, collected, and paid, in lieu of the taxes imposed by section 504 of the Revenue Act of 1917, the following taxes on the issuance of insurance policies, including, in the case of policies issued outside the United States (except those taxable under subdivision 15 of Schedule A of Title XI), their delivery within the United States by any agent or broker, whether acting for the insurer or the insured; such taxes to be paid by the insurer, or by such agent or broker:

(a) Life insurance: A tax equivalent to 8 cents on each $100 or fractional part thereof of the amount for which any life is insured under any policy of insurance, or other instrument, by whatever name the same is called: Provided, That on all policies for life insurance only by which a life is insured not in excess of $500, issued on the industrial or weekly or monthly payment plan of insurance, the tax shall be 40 per centum of the amount of the first weekly premium or 20 per centum of the amount of the first monthly premium, as the case may be: Provided further, That on policies of group life insurance, covering groups of not less than 25 lives in the employ of the same person, for the benefit of persons other than the employer, the tax shall be equivalent to 4 cents on each $100 of the aggregate amount for which the group policy is issued and of any net increase in the amount of the insurance under such policy: And provided further, That on all policies covering life, health, and accident insurance combined in one policy by which a life is insured not in excess of $500, issued on the industrial, or weekly or monthly payment plan of insurance, the tax shall be 40 per centum of the amount of the first weekly premium or 20 per centum of the amount of the first monthly premium, as the case may be;

(b) Marine, inland, and fire insurance: A tax equivalent to 1 cent on each dollar or fractional part thereof of the premium charged under each policy of insurance or other instrument by whatever name the same is called whereby insurance is made or renewed upon property of any description (including rents or profits), whether against peril by sea or inland waters, or by fire or lightning, or other peril;

(c) Casualty insurance: A tax equivalent to 1 cent on each dollar or fractional part thereof of the premium charged under each policy of insurance or obligation of the nature of indemnity for loss, damage, or liability (except bonds and policies taxable under subdivision 2 of schedule A of Title XI) issued or executed or renewed by any person transacting the business of employer's liability, workmen's compensation, accident, health, tornado, plate glass, steam boiler, elevator, burglary, automatic sprinkler, automobile, or other branch of insurance (except life insurance, and insurance described and taxed in the preceding subdivision); Provided, That in case of policies of insurance issued on the industrial or weekly or monthly payment plan the tax shall be 40 per centum of the amount of the first weekly premium or 20 per centum of the amount of the first monthly premium, as the case may be;

(d) Policies issued by any corporation enumerated in section 231, and policies of reinsurance, shall be exempt from the taxes imposed by this section.

Sec 504. That every person issuing policies of insurance upon the issuance of which a tax is imposed by section 503 shall make monthly returns under oath, in duplicate, and pay such tax to the collector of the district in which the principal office or place of business of such persons is located. Such returns shall contain such information and be made at such times and in such manner as the Commissioner, with the approval of the Secretary, may by regulation prescribe.

The tax shall, without assessment by the Commissioner or notice from the collector, be due and payable to the collector at the time so fixed for filing the return. If the tax is not paid when due, there shall be added as part of the tax a penalty of 5 per centum, together with interest at the rate of 1 per centum for each full month, from the time when the tax became due.

TITLE VI.—TAX ON BEVERAGES.

Sec. 600. (a) That there shall be levied and collected on all distilled spirits now in bond or that have been or that may be hereafter produced in or imported into the United States, except such distilled spirits as are subject to the tax provided in section 604, in lieu of the internal-revenue taxes now imposed thereon by law, a tax of $2.20 (or, if withdrawn for beverage purposes or for use in the manufacture or production of any article used or intended for use as a beverage, a tax of $6.40) on each proof gallon, or wine gallon when below proof, and a proportionate tax at a like rate on all fractional parts of such proof or wine gallon, to be paid by the distiller or importer when withdrawn, and collected under the provisions of existing law.

(b) That the tax imposed by subdivision (a) on distilled spirits intended for beverage purposes shall not be due or payable on such spirits while stored in any distillery, bonded warehouse, or special or general bonded warehouse, and which, pursuant to any Act of Congress or proclamation of the President of the United States, can not be lawfully sold or removed from any such warehouse during the period of prohibition fixed by such Act or proclamation; and all warehousing bonds or transportation and warehousing bonds conditioned for the payment of tax on any such spirits so stored on the date such prohibition takes effect shall as to all such spirits actually so stored be canceled and discharged, provided the distiller of such spirits shall in lieu of such bonds and prior to their cancellation execute a bond in a penal sum of not less than $10,000, with sureties satisfactory to the collector of the district, conditioned that the principal shall, during the period of such prohibition, safely keep or cause to be kept in good condition all such spirits and the warehouse in which the same are stored, and shall not remove or suffer to be removed from warehouse, contrary to law, any such spirits during the period of such prohibition; and the bond herein prescribed shall be in such further sum and shall contain such further conditions as the Commissioner, with the approval of the Secretary, may by regulations require. The distiller may, subject to the provisions of this section, be permitted to retain in any such bonded warehouse distilled spirits on which, under the terms of any existing bond, the tax imposed thereon becomes due and payable prior to the date such prohibition takes effect: Provided, That on the removal of such prohibition the distiller shall, as to all spirits as to which the bonded period fixed by law has not expired and which remain stored in warehouse, execute new and satisfactory bond in the form required by existing law, conditioned for the payment of the tax on all such spirits; and all provisions of existing law relating to such bonded warehouses, or the storage of spirits therein, or to the execution of new or additional bonds, so far as applicable, shall continue in force as to all distilled spirits rebonded under the provisions of this section.

Upon the withdrawal of distilled spirits from bonded warehouse, after the period of prohibition has ended, and under the conditions imposed by Section 50 of an act entitled "An act to reduce taxation, to provide revenue for the support of the Government, and for other purposes," approved Aug. 28, 1894, an allowance for loss by leakage or other unavoidable cause, not exceeding one proof gallon as to packages of a capacity of not less than forty wine gallons, may be made in addition to that provided in said section 50, as amended; and a like additional allowance of one proof gallon as to each package withdrawn may be made for each period of four months, or fraction thereof, for such spirits as shall have remained in warehouse during the period of prohibition and after the expiration of the maximum leakage period fixed by that section.

Under regulations prescribed by the Secretary, any imported distilled spirits, wines or other liquors which may be in any customs bonded warehouse under the customs laws on the date such prohibition takes effect shall be permitted to remain therein without payment of any taxes or duties thereon, beyond the three-year period provided in Section 2971 of the Revised Statutes, during such period of prohibition; and may be exported at any time during such extended period. Any imported spirits, wines or other liquors as to which the three-year bonded period may expire after the passage of this act and prior to the date such prohibition takes effect may at the option of the owner remain in bond during such period of prohibition.

(c) In lieu of the internal-revenue tax now imposed thereon by law there shall be levied and collected upon all perfumes hereafter imported into the United States containing distilled spirits, a tax of $1.10 per wine gallon, and a proportionate tax at a like rate on all fractional parts of such wine gallon. Such tax shall be collected by the collector of customs and deposited as internal-revenue collections, under such rules and regulations as the Commissioner, with the approval of the Secretary, may prescribe.

Sec. 601. That no distilled spirits produced after Oct. 3, 1917, shall be imported into the United States from any foreign country, or from the Virgin Islands (unless produced from products the growth of such islands, and not then into any State or Territory or District of the United States in which the manufacture or sale of intoxicating liquor is prohibited,) or from Porto Rico, or the Philippine Islands. Under such rules, regulations, and bonds as the Secretary may prescribe, the provisions of this section shall not apply to distilled spirits imported for other than (1) beverage purposes or (2) use in the manufacture or production of any article used or intended for use as a beverage.

Sec. 602. That at registered distilleries producing alcohol, or other high-proof spirits, packages may be filled with such spirits reduced to not less than one hundred proof from the receiving cisterns and tax paid without being entered into bonded warehouse. Such spirits may be also transferred from the receiving cisterns at such distilleries, by means of pipe lines, direct to storage tanks in the bonded warehouse and may be warehoused in such storage tanks. Such spirits may be also transferred in tanks or tank cars to general bonded warehouses for storage therein, either in storage tanks in such warehouses or in the tanks in which they were transferred. Such spirits may also be transferred from receiving cisterns or warehouse storage tanks to barrels, drums, tanks, tank cars, or other approved containers, and may be transported in such containers for exportation or other lawful purposes. The Commissioner, with the approval of the Secretary, is hereby empowered to prescribe all necessary regulations relating to the drawing off, transferring, gauging, storing, and transporting of such spirits; the records to be kept and returns to be made; the size and kind of packages and tanks to be used; the marking, branding, numbering, and stamping of such packages and tanks; the kinds of stamps, if any, to be used; and the time and manner of paying the tax; the kind of bond and the penal sum of same. The tax prescribed by law must be paid before such spirits are removed from the distillery premises, or from general bonded warehouse in the case of spirits transferred thereto, except as otherwise provided by law.

Under such regulations as the Commissioner, with the approval of the Secretary, may prescribe, distilled spirits may hereafter be drawn from receiving cisterns and deposited in distillery warehouses without having affixed to the packages containing the same, distillery warehouse stamps, and such packages, when so deposited in warehouse, may be withdrawn therefrom on the original gauge where the same have remained in such warehouse for a period not exceeding thirty days from the date of deposit.

Under such regulations as the Commissioner, with the approval of the Secretary, may prescribe, the manufacture, warehousing, withdrawal, and shipment, under the provisions of existing law, of ethyl alcohol for other than (1) beverage purposes or (2) use in the manufacture or production of any article used or intended for use as a beverage, and denatured alcohol, may be exempted from the provisions of section 3283 of the Revised Statutes.

The Commissioner, with the approval of the Secretary, may by regulations exempt distillers of ethyl alcohol, for use in the production of munitions of war, or for other nonbeverage purposes, from so much of the provisions of sections 3264, 3285, or 3309 of the Revised Statutes, and Arts amendatory thereof, respecting the survey of distilleries, the period of fermentation, the filling and emptying of fermenting tubs, and assessments, as, in his judgment, may be expedient: Provided, That the bond prescribed in Section 3260 of the Revised Statutes shall, in the cases herein provided, be in such sum and contain such further conditions as the Commissioner may require.

Sec. 603. That under such regulations as the Commissioner, with the approval of the Secretary, may prescribe, ethyl alcohol of not less than 180 degrees proof, produced at any central distilling and denaturing plant established under the provisions of Subsection 2, Paragraph N, of Section IV. of the Act entitled "An act to reduce tariff duties and to provide revenue for the Government, and for other purposes," approved October 3, 1913, may be removed from such plant to any central denaturing bonded warehouse for denaturation, or may, before or after denaturation, be removed from such plant or from such denaturing bonded warehouse, free of tax, for use of the United States or for shipment to any nation while engaged against the German Government in the present war, and the removal herein authorized may be made in such tank vessels, tank cars, drums, casks, or other containers as may be approved by the Commissioner. It shall be lawful, under regulations prescribed by the Commissioner, with the approval of the Secretary, for an allowance to be made for leakage or loss by unavoidable accident and without fault or negligence of the distiller, owner, carrier, or his agents or employes, which may occur during the transportation of such spirits or while the same are lawfully stored on either of the premises herein described.

Sec. 604. That upon all distilled spirits produced in or imported into the United States upon which the internal revenue tax now imposed by law has been paid, and which, on the day after the passage of this act, are held by any person and intended for sale or for use in the manufacture or production of any article intended for sale, there shall be levied, assessed, collected, and paid a floor tax of $3.20 (if intended for sale for beverage purposes or for use in the manufacture or production of any article used or intended for use as a beverage) on each proof gallon, and a proportionate tax at a like rate on all fractional parts of such proof gallon.

Sec. 605. That in addition to the tax imposed by this Act on distilled spirits and wines, there shall be levied, assessed, collected, and paid, in lieu of the tax imposed by section 304 of the Revenue Act of 1917, a tax of 30 cents on each proof gallon and a proportionate tax at a like rate on all fractional parts of such proof gallon on all distilled spirits or wines hereafter rectified, purified or refined in such manner, and on all mixtures hereafter produced in such manner, that the person so rectifying, purifying, refining, or mixing the same is a rectifier within the meaning of section 3244 of the Revised Statutes, as amended: Provided, That this tax shall not apply to gin produced by the redistillation of a pure suirit over juniper berries and other aromatics.

Upon all such articles heretofore produced, and which on the day after the passage of this Act are held by any person and intended for sale, there shall be levied, assessed, collected, and paid a floor tax of 15 cents on each proof gallon, and a proportionate tax at a like rate on all fractional parts of each proof gallon; and all such distilled spirits so held and not contained in the distillers' original stamped packages, or in bottles or other containers bearing the distillers' original labels, shall for the purpose of this section be regarded as rectified spirits.

When the process of rectification is completed and the taxes prescribed by this section have been paid, it shall be unlawful for the rectifier or other dealer to reduce in proof or increase in volume such spirits or wine by the addition of water or other substance; nothing herein contained shall, however, prevent a rectifier from using again in the process of rectification spirits already rectified and upon which the taxes have theretofore been paid.

The taxes imposed by this section shall not attach to cordials or liqueurs on which a tax is imposed and paid under section 611 or 613, nor to the mixing and blending of wines, where such blending is for the sole purpose of perfecting such wines according to commercial standards, nor to blends made exclusively of two or more pure straight whiskies aged in wood for a period not less than four years and without the addition of coloring or flavoring matter or any other substance than pure water and if not reduced below ninety proof: Provided, That such blended whiskies shall be exempt from tax under this section only when compounded under the immediate supervision of a revenue officer, in such tanks and under such conditions and supervision as the Commissioner, with the approval of the Secretary, may prescribe.

All distilled spirits or wines taxable under this section shall be subject to uniform regulations concerning the use thereof in the manufacture, blending, compounding, mixing, marking, branding, and sale of whisky and rectified spirits, and no discrimination whatsoever shall be made by reason of a difference in the character of the material from which same may have been produced.

The business of a rectifier of spirts shall be carried on, and the tax on rectified spirts shall be paid, under such rules, regeulations, and bonds as may be prescribed by the Commissioner, with the approval of the Secretary.

Whoever violates any of the provisions of this section shall be deemed to be guilty of a misdemeanor and, upon conviction, shall be fined not more than $1,000 or imprisoned not more than two years, and shall, in addition, be liable to double the tax evaded, together with the tax, to be collected by assessment or on any bond given.

Sec. 606. That hereafter collectors shall not furnish wholesale liquor dealers' stamps in lieu of and in exchange for stamps for rectified spirits unless the package covered by stamp for rectified spirits is to be broken into smaller packages.

The Commissioner, with the approval of the Secretary, is authorized to discontinue the use of the following stamps whenever in his judgment the interests of the Government will be subserved thereby:

Distillery warehouse, special bonded warehouse, special bonded rewarehouse, general bonded warehouse, general bonded retransfer, transfer brandy, export tobacco, export cigars, export oleomargarine, and export fermented-liquor stamps.

Sec. 607. That the Commissioner, with the approval of the Secretary, is hereby authorized to require at distilleries, breweries, rectifying houses, and wherever else in his judgment such action may be deemed advisable, the installation of meters, tanks, pipes, or any other apparatus for the purpose of protecting the revenue, and such meters, tanks, and pipes and all necessary labor incident thereto shall be at the expense of the person on whose premises the installation is required. Any such person refusing or neglecting to install such apparatus when so required by the Commissioner shall not be permitted to conduct business on such premises.

Sec. 608. That there shall be levied and collected on all beer, lager beer, ale, porter, and other similar fermented liquor, containing one-half of one per centum, or more, of alcohol, brewed or manufactured and hereafter sold, or removed for consumption or sale, within the United States, by whatever name such liquors may be called, in lieu of the internal-revenue taxes now imposed thereon by law, a tax of $6.00 for every barrel containing not more than thirty-one gallons, and at a like rate for any other quantity or for the fractional parts of a barrel authorized and defined by law, to be collected under the provisions of existing law.

Sec. 609. That from and after the passage of this Act taxable fermented liquors may be conveyed without payment of tax from the brewery premises where produced to a contiguous industrial distillery of either class established under the Act entitled "An Act to reduce tariff duties and to provide revenue for the Government, and for other purposes," approved October 3, 1913, to be used as distilling material, and the residue from such distillation, containing less than one-half of 1 per centum of alcohol by volume, which is to be used in making beverages, may be manipulated by cooling, flavoring, carbonating, settling, and filtering on the distillery premises or elsewhere.

The removal of the taxable fermented liquor from the brewery to the distillery and the operation of the distillery and removal of the residue therefrom shall be under the supervision of such officer or officers as the Commissioner shall deem proper, and the Commissioner, with the approval of the Secretary, is hereby authorized to make such regulations from time to time as may be necessary to give force and effect to this section and to safeguard the revenue.

Sec. 610. That natural wine within the meaning of this Act shall be deemed to be the product made from the normal alcoholic fermentation of the juice of sound, ripe grapes, without addition or abstraction, except such as may occur in the usual cellar treatment of clarifying and aging: Provided, however, That the product made from the juice of sound, ripe grapes by complete fermentation of the must under proper cellar treatment and corrected by the addition (under the supervision of a gauger or storekeeper-gauger in the capacity of gauger) of a solution of water and pure cane, beet, or dextrose sugar (containing respectively, not less than 95 per centum of actual sugar, calculated on a dry basis) to the must or to the wine, to correct natural deficiencies, when such addition shall not increase the volume of the resultant product more than 35 per centum, and the resultant product does not contain less than five parts per thousand of acid before fermentation and not more than 13 per centum of alcohol after complete fermentation, shall be deemed to be wine within the meaning of this Act, and may be labeled, transported, and sold as "wine," qualified by the name of the locality where produced, and may be further qualified by the name of its own particular type or variety: And provided further, That wine as defined in this section may be sweetened with cane sugar or beet sugar or pure condensed grape must and fortified under the provisions of this Act, and wines so sweetened or fortified shall be considered sweet wine within the meaning of this Act.

Sec. 611. That upon all still wines, including vermuth, and all artificial or imitation wines or compounds sold as still wine, which are hereafter produced in or imported into the United States, or which on the day after the passage of this Act are on any winery premises or other bonded premises or in transit thereto or at any customhouse, there shall be levied, collected, and paid, in lieu of the internal-revenue taxes now imposed thereon by law, taxes at rates as follows, when sold, or removed for consumption or sale:

On wines containing not more than 14 per centum of absolute alcohol, 16 cents per wine gallon, the per centum of alcohol taxable under this section to be reckoned by volume and not by weight;

On wines containing more than 14 per centum and not exceeding 21 per centum of absolute alcohol, 40 cents per wine gallon;

On wines containing more than 21 per centum and not exceeding 24 per centum of absolute alcohol, $1 per wine gallon;

All such wines containing more than 24 per centum of absolute alcohol by voume shall be classed as distilled spirits and shall pay tax accordingly.

Sec. 612. That under such regulations and official supervision and upon the giving of such notices, entries, bonds, and other security as the Commissioner, with the approval of the Secretary, may prescribe, any producer of wines defined under the provisions of this title, may withdraw from any fruit distillery or special bonded warehouse grape brandy, or wine spirits, for the fortification of such wines on the premises where actually made: Provided, That there shall be levied and assessed against the producer of such wines a tax (in lieu of the internal-revenue tax now imposed thereon by law) of 60 cents per proof gallon of grape brandy or wine spirits whenever withdrawn and hereafter so used by him in the fortification of such wines during the preceding month, which assessment shall be paid by him within ten months from the date of notice thereof: Provided further, That nothing contained in this section shall be construed as exempting any wines, cordials, liqueurs, or similar compounds from the payment of any tax provided for in this title.

Sec. 613. That upon the following articles which are hereafter produced in or imported into the United States, or which on the day after the passage of this Act are on any winery premises or other bonded premises or in transit thereto or at any customhouse, there shall be levied, collected, and paid taxes at rates as follows, when sold, or removed for consumption or sale:

On each bottle or other container of champagne or sparkling wine, 12 cents on each one-half pint or fraction thereof;

On each bottle or other container of artificially carbonated wine, 6 cents on each one-half pint or fraction thereof;

On each bottle or other container of liqueurs, cordials, or similar compounds, by whatever name sold or offered for sale, containing sweet wine fortified with grape brandy, 6 cents on each one-half pint or fraction thereof.

The tax imposed by this section shall, in the case of any article upon which a corresponding internal-revenue tax is now imposed by law, be in lieu of such tax.

Sec. 614. That upon all articles specified in section 611 or 613 upon which the internal-revenue tax now imposed by law has been paid and which are on the day after the passage of this Act held by any person and intended for sale, there shall be levied, collected, and paid a floor tax equal to the difference between the tax imposed by this Act and the tax so paid.

Sec. 615. That upon all sweet wines held for sale by the producer thereof upon the day after the passage of this Act there shall be levied, assessed, collected, and paid a floor tax equivalent to 30 cents per proof gallon upon the grape brandy or wine spirits used in the fortification of such wine.

Sec. 616. That the taxes imposed by section 611 or 613 shall be paid by stamp on removal of the wines from the customhouse, winery, or other bonded place of storage for consumption or sale, and every person hereafter producing, or having in his possession or under his control when this title takes effect, any wines subject to the tax imposed in section 611 or 613 shall file such notice, describing the premises on which such wines are produced or stored; shall execute a bond in such form; shall make such inventories under oath; and shall, prior to sale or removal for consumption, affix to each cask or vessel containing such wine such marks, labels, or stamps as the Commissioner, with the approval of the Secretary, may from time to time prescribe; and the premises described in such notice shall, for the purpose of this Act, be regarded as bonded premises. But the provisions of this section, except as to payment of tax and the affixing of the required stamps or labels, shall not apply to wines held by retail dealers, as defined in section 3244 of the Revised Statutes, nor, subject to regulations prescribed by the Commissioner, with the approval of the Secretary, shall the tax imposed by section 611 apply to wines produced for the family use of the duly registered producer thereof and not sold or otherwise removed from the place of manufacture and not exceeding in any case two hundred gallons per year.

Sec. 617. That sections 42, 43, and 45 of the Act entitled "An Act to reduce the revenue and equalize duties on imports, and for other purposes," approved October 1, 1890, as amended by section 68 of the Act entitled "An Act to reduce taxation, to provide revenue for the Government, and for other purposes," approved August 27, 1894, are further amended to read as follows:

"Sec. 42. That any producer of pure sweet wines may use in the preparation of such sweet wines, under such regulations and after the filing of such notices and bonds, together with the keeping of such records and the rendition of such reports as to materials and products as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe, wine spirits produced by any duly authorized distiller, and the Commissioner of Internal Revenue, in determining the liability of any distiller of wine spirits to assessment under section 3309 of the Revised Statutes, is authorized to allow such distiller credit in his computations for the wine spirits withdrawn to be used in fortifying sweet wines under this Act.

"Sec. 43. That the wine spirits mentioned in section 42 is the product resulting from the distillation of fermented grape juice to which water may have been added prior to, during, or after fermentation, for the sole purpose of facilitating the fermentation and economical distillation thereof, and shall be held to include the product from grapes or their residues commonly known as grape brandy, and shall include commercial grape brandy which may have been colored with burnt sugar or caramel; and the pure sweet wine which may be fortified with wine spirits under the provisions of this Act is fermented or partially fermented grape juice only, with the usual cellar treatment, and shall contain no other substance whatever introduced before, at the time of, or after fermentation, except as herein expressly provided: Provided, That the addition of pure boiled or condensed grape must or pure crystalized cane or beet sugar, or pure dextrose sugar containing, respectively, not less than 95 per centum of actual sugar, calculated on a dry basis, or water, or any or all of them, to the pure grape juice before fermentation, or to the fermented product of such grape juice, or to both, prior to the fortification herein provided for, either for the purpose of perfecting sweet wines according to commercial standards or for mechanical purposes, shall not be excluded by the definition of pure sweet wine aforesaid: Provided, however, That the cane or beet sugar, or pure dextrose sugar added for sweetening purposes shall not be in excess of 11 per centum of the weight of the wine to be fortified: And provided further, That the addition of water herein authorized shall be under such regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may from time to time prescribe: Provided, however, That records kept in accordance with such regulations as to the percentage of saccharine, acid, alcoholic, and added water content of the wine offered for fortification shall be open to inspection by any official of the Department of Agriculture thereto duly authorized by the Secretary of Agriculture; but in no case shall such wines to which water has been added be eligible for fortification under the provisions of this act, where the same, after fermentation and before fortification, have an alcoholic strength of less than 5 per centum of their volume.

"Sec. 45. That under such regulations and official supervision, and upon the execution of such entries and the giving of such bonds, bills of lading, and other security as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe, any producer of pure sweet wines as defined by this Act may withdraw wine spirits from any special bonded warehouse in original packages or from any registered distillery in any quantity not less than eighty wine gallons, and may use so much of the same as may be required by him under such regulations, and after the filing of such notices and bonds and the keeping of such records and the rendition of such reports as to materials and products and the disposition of the same as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe, in fortifying the pure sweet wines made by him, and for no other purpose, in accordance with the foregoing limitations and provisions; and the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, is authorized whenever he shall deem it to be necessary for the prevention of violations of this law to prescribe that wine spirits withdrawn under this section shall not be used to fortify wines except at a certain distance prescribed by him from any distillery, rectifying house, winery, or other establishment used for producing or storing distilled spirits, or for making or storing wines other than wines which are so fortified, and that in the building in which such fortification of wines is practiced no wines or spirits other than those permitted by this regulation shall be stored in any room or part of the building in which fortification of wines is practiced. The use of wine spirits for the fortification of sweet wines under this Act shall be under the immediate supervision of an officer of internal revenue, who shall make returns describing the kinds and quantities of wine so fortified, and shall affix such stamps and seals to the packages containing such wines as may be prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury; and the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall provide by regulations the time within which wines so fortified with the wine spirits so withdrawn may be subject to inspection, and for final accounting for the use of such wine spirits and for rewarehousing or for payment of the tax on any portion of such wine spirits which remain not used in fortifying pure sweet wines."

Sec. 618. (a) That under such regulations and upon the execution of such notices, entries, bonds, and other security as the Commissioner, with the approval of the Secretary, may prescribe, domestic wines subject to the tax imposed by Section 611 may be removed from the winery where produced, free of tax, for storage on other bonded premises or from such premises to other bonded premises (but not more than one such additional removal shall be allowed), or for exportation from the United States or for use as distilling material at any regularly registered distillery: Provided, however, that the distiller using any such wine as material shall, subject to the provisions of Section 3,309 of the Revised Statutes, as amended, be held to pay the tax on the product of such wines as will include both the alcoholic strength therein produced by fermentation and that obtained from the brandy or wine spirits added to such wines at the time of fortification.

(b) Under regulations prescribed by the Commissioner with the approval of the Secretary, it shall be lawful to produce grape wines on bonded winery premises by the usual method, and to transport and use the same, and like wines heretofore produced and now stored on bonded winery premises, as distilling material for the production of nonbeverage spirits in the production of nonalcoholic wines, containing less than one-half of one per centum of alcohol by volume, in any fruit brandy or industrial distillery: Provided, That all alcoholic spirits so obtained at any industrial distillery shall be denatured, and all spirits so obtained at any fruit distillery shall be removed and used only for nonbeverage purposes or for denaturation.

Sec. 619. That the collection of the tax on imported still wines, including vermouth, and sparkling wines, including champagne, and on imported liqueurs, cordials, and similar compounds, may be made within the discretion of the Commissioner, with the approval of the Secretary, by assessment instead of by stamps.

Sec. 620. That whoever evades or attempts to evade any tax imposed by Sections 611 to 615, both inclusive, or any requirement of Sections 610 to 621, both inclusive, or regulation issued pursuant thereto, or whoever, otherwise than as provided in such sections, recovers or attempts to recover any spirits from domestic or imported wine, or whoever rectifies, mixes, or compounds with distilled spirits any domestic wines, other than in the manufacture of liqueurs, cordials, or similar compounds, shall on conviction, be punished for each such offense by a fine of not exceeding $5,000, or imprisonment for not more than five years, or both, and in addition thereto by a penalty of double the tax evaded, or attempted to be evaded, to be assessed and collected in the same manner as taxes are assessed and collected, and all wines, spirits, liqueurs, cordials, or similar compounds as to which such violation occurs shall be forfeited to the United States. But the provisions of this section and the provisions of Section 3,244 of the Revised Statutes, as amended, relating to rectification, or other internal revenue laws of the United States, shall not be held to apply to or prohibit the mixing or blending of wines subject to tax under the provisions of Sections 611 to 615, both inclusive, with each other or with other wines for the sole purpose of perfecting such wines according to commercial standards: Provided, That nothing herein contained shall be construed as prohibiting the use of tax-paid grain or other ethyl alcohol in the fortification of sweet wines as defined in Section 610 of this act and Section 43 of the act entitled "An act to reduce the revenue and equalize duties on imports, and for other purposes," approved Oct. 1. 1890, as amended by this act.

Sec. 621. That the Commissioner, by regulations to be approved by the Secretary, may require the use at each fruit distillery of such spirit meters, and such locks and seals to be affixed to fermenters, tanks, or other vessels, and to such pipe connections as may in his judgment be necessary or expedient, and is hereby authorized to assign to any such distillery and to each winery where wines are to be fortified such number of gaugers or storekeeper-gaugers in the capacity of gaugers as may be necessary for the proper supervision of the manufacture of brandy or the making or fortifying of wines subject to tax imposed by this section; and the compensation of such officers shall not exceed $5 per diem while so assigned, together with their actual and necessary traveling expenses, and also a reasonable allowance for their board bills, to be fixed by the Commissioner, with the approval of the Secretary, but not to exceed $2.50 per diem for such board bills.

Sec. 622. That the Commissioner, with the approval of the Secretary, is hereby authorized to make such allowances for unavoidable loss of wines while on storage or during cellar treatment as in his judgment may be just and proper.

Sec. 623. That the second paragraph of Section 3,264 of the Revised Statutes, as amended by Section 5 of the act of March 1, 1879, and as further amended by the act of June 22, 1910, be amended so as to read as follows:

"In all surveys forty-five gallons of mash or beer brewed or fermented from grain shall represent not less than one bushel of grain, and seven gallons of mash or beer brewed or fermented from molasses shall represent not less than one gallon of molasses, except in distilleries operated on the sour-mash principle, in which distilleries sixty gallons of beer brewed or fermented from grain shall represent not less than one bushel of grain, and except that in distilleries where the filtration-aeration process is used, with the approval of the Commission of Internal Revenue; that is, where the mash after it leaves the mash tub is passed through a filtering machine before it is run into the fermenting tub, and only the filtered liquor passes into the fermenting tub, there shall hereafter be no limitation upon the number of gallons of water which may be used in the process of mashing or filtration for fermentation; but the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, in order to protect the revenue, shall be authorized to prescribe by regulation, to be made by him, such character of survey as he may find suitable for distilleries using such filtration-aeration process. The provisions hereof relating to filtration-aeration process shall apply only to sweet-mash distilleries."

Sec. 624. That under such regulations as the Commissioner, with the approval of the Secretary, may prescribe, alcohol or other distilled spirits of a proof strength of not less than one hundred and eighty degrees intended for export free of tax may be drawn from receiving cisterns at any distillery, or from storage tanks in any distillery warehouse, for transfer to tanks or tank cars for export from the United States, and all provisions of existing law relating to the exportation of distilled spirits not inconsistent herewith shall apply to spirits removed for export under the provisions of this Act.

Sec. 625. That section 3255 of the Revised Statutes as amended by the Act of June 3, 1896, and as further amended by the Act of March 2, 1911, be further amended so as to read as follows:

"Sec. 3255. The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may exempt distillers of brandy made exclusively from apples, peaches, grapes, pears, pineapples, oranges, apricots, berries, plums, pawpaws, persimmons, prunes, figs, or cherries from any provision of this title relating to the manufacture of spirits, except as to the tax thereon, when in his judgment it may seem expedient to do so: Provided, That where, in the manufacture of wine, artificial sweetening has been used the wine or the fruit pomace residuum may be used in the distillation of brandy, and such use shall not prevent the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, from exempting such distiller from any provision of this title relating to the manufacture of spirits, except as to the tax thereon, when in his judgment it may seem expedient to do so: And provided further, That the distillers mentioned in this section may add to not less than five hundred gallons (or ten barrels) of grape cheese not more than five hundred gallons of a sugar solution made from cane, beet, starch, or corn sugar, 95 per centum pure, such solution to have a saccharine strength of not to exceed 10 per centum, and may ferment the resultant mixture on a winery or distillery premises, and such fermented product shall be regarded as distilling material."

Sec. 626. That distilled spirits known commercially as gin of not less than 80 per centum proof may at any time within eight years after entry in bond at any distillery be bottled in bond at such distillery for export without the payment of tax, under such rules and regulations as the Commissioner, with the approval of the Secretary, may prescribe.

Sec. 627. That section 3354 of the Revised Statutes as amended by the Act approved June 18, 1890, be, and is hereby, amended to read as follows:

"Sec. 3354. Every person who withdraws any fermented liquor from any hogshead, barrel, keg, or other vessel upon which the proper stamp has not been affixed for the purpose of bottling the same, or who carries on or attempts to carry on the business of bottling fermented liquor in any brewery or other place in which fermented liquor is made, or upon any premises having communication with such brewery, or any warehouse, shall be liable to a fine of $500, and the property used in such bottling or business shall be liable to forfeiture: Provided, however, That this section shall not be construed to prevent the withdrawal and transfer of unfermented, partially fermented, or fermented liquors from any of the vats in any brewery by way of a pipe line or other conduit to another building or place for the sole purpose of bottling the same, such pipe line or conduit to be constructed and operated in such manner and with such cisterns, vats, tanks, valves, cocks, faucets, and gauges, or other utensils or appartus, either on the premises of the brewery or the bottling house, and with such changes of or additions thereto, and such locks, seals, or other fastenings, and under such rules and regulations as shall be from time to time prescribed by the Commissioner of Internal Revenue, subject to the approval of the Secretary of the Treasury, and all locks and seals prescribed shall be provided by the Commissioner of Internal Revenue at the expense of the United States: Provided further, That the tax imposed in section 3339 of the Revised Statutes shall be paid on all fermented liquor removed from a brewery to a bottling house by means of a pipe or conduit, at the time of such removal, by the cancellation and defacement, by the collector of the district or his deputy, in the presence of the brewer, of the number of stamps denoting the tax on the fermented liquor thus removed. The stamps thus canceled and defaced shall be disposed of and accounted for in the manner directed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury.

Great Variety of Taxes Designed to Reach All Purses

And any violation of the rules and regulations hereafter prescribed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, in pursuance of these provisions, shall be subject to the penalties above provided by this section. Every owner, agent, or superintendent of any brewery or bottling house who removes, or connives at the removal of, any fermented liquor through a pipe line or conduit, without payment of the tax thereon, or who attempts in any manner to defraud the revenue as above, shall forfeit all the liquors made by and for him, and all the vessels, utensils, and apparatus used in making the same.”

Sec. 628. That there shall be levied, assessed, collected, and paid in lieu of the taxes imposed by sections 313 and 315 of the Revenue Act of 1917—

(a) Upon all beverages derived wholly or in part from cereals or substitutes therefor, and containing less than one-half of one per centum of alcohol, sold by the manufacturer, producer, or importer, in bottles or other closed containers, a tax equivalent to 15 per centum of the price for which so sold; and upon all unfermented grape juice, ginger ale, root beer, sarsaparilla, pop, artificial mineral waters (carbonated or not carbonated), other carbonated waters or beverages, and other soft drinks sold by the manufacturer, producer, or importer, in bottles or other closed containers, a tax equivalent to 10 per centum of the price for which so sold; and

(b) Upon all natural mineral waters or table waters, sold by the producer, bottler, or importer thereof, in bottles or other closed containers, at over 10 cents per gallon, a tax of 2 cents per gallon.

Sec. 629. That each manufacturer, producer, bottler, or importer of any of the articles enumerated in section 628 shall make monthly returns under oath in duplicate and pay the taxes imposed in respect to such articles by such section to the collector for the district in which is located the principal place of business, containing such information necessary for the assessment of the tax, and at such times and in such manner as the Commissioner, with the approval of the Secretary, may by regulation prescribe.

The tax shall, without assessment by the Commissioner or notice from the collector, be due and payable to the collector at the time so fixed for filing the return. If the tax is not paid when due, there shall be added as part of the tax a penalty of 5 per centum, together with interest at the rate of 1 per centum for each full month, from the time when the tax became due.

Sec. 630. That on and after May 1, 1919, there shall be levied, assessed, collected, and paid a tax of 1 cent for each 10 cents or fraction thereof of the amount paid to any person conducting a soda fountain, ice cream parlor, or other similar place of business, for drinks commonly known as soft drinks, compounded or mixed at such place of business, or for ice cream, ice-cream sodas, sundaes, or other similar articles of food or drink, when any of the above are sold on or after such date for consumption in or in proximity to such place of business. Such tax shall be paid by the purchaser to the vendor at the time of the sale and shall be collected, returned, and paid to the United States by such vendor in the same manner as provided in Section 502.

TITLE VII.—TAX ON CIGARS, TOBACCO, AND MANUFACTURES THEREOF.

Sec. 700. (a) That upon cigars and cigarettes manufactured in or imported into the United States, and hereafter sold by the manufacturer or importer, or removed for consumption or sale, there shall be levied, collected, and paid under the provisions of existing law, in lieu of the internal-revenue taxes now imposed thereon by law, the following taxes, to be paid by the manufacturer or importer thereof—

On cigars of all descriptions made of tobacco, or any substitute therefor, and weighing not more than three pounds per thousand, $1.50 per thousand;

On cigars made of tobacco, or any substitute therefor, and weighing more than three pounds per thousand, if manufactured or imported to retail at not more than 5 cents each, $4 per thousand;

If manufactured or imported to retail at more than 5 cents each and not more than 8 cents each, $6 per thousand;

If manufactured or imported to retail at more than 8 cents each and not more than 15 cents each, $9 per thousand;

If manufactured or imported to retail at more than 15 cents each and not more than 20 cents each, $12 per thousand;

If manufactured or imported to retail at more than 20 cents each, $15 per thousand.

On cigarettes made of tobacco, or any substitute therefor, and weighing not more than three pounds per thousand, $3 per thousand.

Weighing more than three pounds per thousand, $7.20 per thousand.

(b) Whenever in this section reference is made to cigars manufactured or imported to retail at not over a certain price each, then in determining the tax to be paid regard shall be had to the ordinary retail price of a single cigar.

(c) The Commissioner may, by regulation, require the manufacturer or importer to affix to each box, package, or container a conspicuous label indicating the clause of this section under which the cigars therein contained have been tax-paid, which must correspond with the tax-paid stamp on such box or container.

(d) Every manufacturer of cigarettes (including small cigars weighing not more than three pounds per thousand) shall put up all the cigarettes and such small cigars that he manufactures or has manufactured for him, and sells or removes for consumption or sale, in packages or parcels containing five, eight, ten, twelve, fifteen, sixteen, twenty, twenty-four, forty, fifty, eighty, or one hundred cigarettes each, and shall securely affix to each of such packages or parcels a suitable stamp denoting the tax thereon, and shall properly cancel the same prior to such sale or removal for consumption or sale under such regulations as the Commissioner, with the approval of the Secretary, shall prescribe; and all cigarettes imported from a foreign country shall be packed, stamped, and the stamps canceled in a like manner, in addition to the import stamp indicating inspection of the custom house before they are withdrawn therefrom.

Sec. 701. (a) That upon all tobacco and snuff manufactured in or imported into the United States, and hereafter sold by the manufacturer or importer, or removed for consumption or sale, there shall be levied, collected, and paid, in lieu of the internal revenue taxes now imposed thereon by law, a tax of 18 cents per pound, to be paid by the manufacturer or importer thereof.

(b) Section 3,362 of the Revised Statutes, as amended, is hereby amended to read as follows:

“Sec. 3,362. All manufactured tobacco shall be put up and prepared by the manufacturer for sale, or removal for sale or consumption, in packages of the following description and in no other manner:

“All smoking tobacco, snuff, fine-cut chewing tobacco, all cut and granulated tobacco, all shorts, the refuse of fine-cut chewing, which has passed through a riddle of thirty-six meshes to the square inch, and all refuse scraps, clippings, cuttings, and sweepings of tobacco, and all other kinds of tobacco not otherwise provided for, in packages containing one-eighth of an ounce, three-eighths of an ounce, and further packages with a difference between each package and the one next smaller of one-eighth of an ounce up to and including two ounces, and further packages with a difference between each package and the one next smaller of one-fourth of an ounce up to and including four ounces, and packages of five ounces, six ounces, seven ounces, eight ounces, ten ounces, twelve ounces, fourteen ounces, and sixteen ounces: Provided, That snuff may, at the option of the manufacturer, be put up in bladders and in jars containing not exceeding twenty pounds.

“All cavendish, plug, and twist tobacco, in wooden packages not exceeding two hundred pounds net weight.

“And every such wooden package shall have printed or marked thereon the manufacturer's name and place of manufacture, the registered number of the manufactory, and the gross weight, the tare, and the net weight of the tobacco in each package: Provided, That these limitations and descriptions of packages shall not apply to tobacco and snuff transported in bond for exportation and actually exported: And provided further, That perique tobacco, snuff flour, fine-cut shorts, the refuse of fine-cut chewing tobacco, refuse scraps, clippings, cuttings, and sweepings of tobacco, may be sold in bulk as material, and without the payment of tax, by one manufacturer directly to another manufacturer, or for export, under such restrictions, rules, and regulations as the Commissioner of Internal Revenue may prescribe: And provided further, That wood, metal, paper, or other materials may be used separately or in combination for packing tobacco, snuff, and cigars, under such regulations as the Commissioner of Internal Revenue may establish.”

Sec. 702. That upon all the articles enumerated in Section 700 or 701, which were manufactured or imported, and removed from factory or custom house on or prior to the date of the passage of this act, and upon which the tax imposed by existing law has been paid, and which are, on the day after the passage of this act, held by any person and intended for sale, there shall be levied, assessed, collected, and paid a floor tax equal to the difference between (a) the tax imposed by this act upon such articles according to the class in which they are placed by this title, and (b) the tax imposed upon such articles by existing law other than Section 403 of the Revenue act of 1917.

Sec. 703. That there shall be levied, collected, and paid, in lieu of the taxes imposed by section 404 of the Revenue Act of 1917, upon cigarette paper made up into packages, books, sets, or tubes, made up in or imported into the United States and hereafter sold by the manufacturer or importer to any person (other than to a manufacturer of cigarettes for use by him in the manufacture of cigarettes) the following taxes, to be paid by the manufacturer or importer: On each package, book, or set, containing more than twenty-five but not more than fifty papers, ½ cent; containing more than fifty but not more than one hundred papers, 1 cent; containing more than one hundred papers, ½ cent for each fifty papers or fractional part thereof; and upon tubes, 1 cent for each fifty tubes or fractional part thereof.

Every manufacturer of cigarettes purchasing any cigarette paper made up into tubes (a) shall give bond in an amount and with sureties satisfactory to the Commissioner that he will use such tubes in the manufacture of cigarettes or pay thereon a tax equivalent to the tax imposed by this section, and (b) shall keep such records and render under oath such returns as the Commissioner finds necessary to show the disposition of all tubes purchased or imported by such manufacturer of cigarettes.

Sec. 704. That section 35 of the Act entitled “An act to provide revenue, equalize duties and encourage the industries of the United States, and for other purposes,” approved August 5, 1909, be, and is hereby, repealed, to take effect April 1, 1919.

That section 3360 of the Revised Statutes be, and is hereby, amended to read as follows:

“Sec. 3360. (a) Every dealer in leaf tobacco shall file with the collector of the district in which his business is carried on, a statement in duplicate, subscribed under oath, setting forth the place, and, if in a city, the street and number of the street, where his business is to be carried on, and the exact location of each place where leaf tobacco is held by him on storage, and, whenever he adds to or discontinues any of his leaf tobacco storage places, he shall give immediate notice to the collector of the district in which he is registered.

“Every such dealer shall give a bond with surety, satisfactory to, and to be approved by, the collector of the district, in such penal sum as the collector may require, not less than $500; and a new bond may be required in the discretion of the collector or under instructions of the Commissioner.

“Every such dealer shall be assigned a number by the collector of the district, which number shall appear in every inventory, invoice and report rendered by the dealer, who shall also obtain certificates from the collector of the district setting forth the place where his business is carried on and the places designated by the dealer as the places of storage of his tobacco, which certificates shall be posted conspicuously within the dealer's registered place of business, and within each designated place of storage.

“(b) Every dealer in leaf tobacco shall make and deliver to the collector of the district a true inventory of the quantity of the different kinds of tobacco held or owned, and where stored by him, on the first day of January of each year, or at the time of commencing and at the time of concluding business, if before or after the first day of January, such inventory to be made under oath and rendered in such form as may be prescribed by the Commissioner.

“Every dealer in leaf tobacco shall render such invoices and keep such records as shall be prescribed by the Commissioner, and shall enter therein, day by day, and upon the same day on which the circumstance, thing or act to be recorded is done or occurs, an accurate account of the number of hogsheads, tierces, cases and bales, and quantity of leaf tobacco contained therein, purchased or received by him, on assignment, consignment, for storage, by transfer or otherwise, and of whom purchased or received, and the number of hogsheads, tierces, cases and bales, and the quantity of leaf tobacco contained therein, sold by him, with the name and residence in each instance of the person to whom sold, and if shipped, to whom shipped, and to what district; such records shall be kept at his place of business at all times and preserved for a period of two years, and the same shall be open at all hours for the inspection of any internal-revenue officer or agent.

“Every dealer in leaf tobacco on or before the tenth day of each month, shall furnish to the collector of the district a true and complete report of all purchases, receipts, sales and shipments of leaf tobacco made by him during the month next preceding, which report shall be verified and rendered in such form as the Commissioner, with the approval of the Secretary, shall prescribe.

“(c) Sales or shipments of leaf tobacco by a dealer in leaf tobacco shall be in quantities of not less than a hogshead, tierce, case, or bale, except loose leaf tobacco comprising the breaks on warehouse floors, and except to a duly registered manufacturer of cigars for use in his own manufactory exclusively.

“Dealers in leaf tobacco shall make shipments of leaf tobacco only to other dealers in leaf tobacco, to registered manufacturers of tobacco, snuff, cigars or cigarettes, or for export.

“(d) Upon all leaf tobacco sold, removed or shipped by any dealer in leaf tobacco in violation of the provisions of subdivision (c), or in respect to which no report has been made by such dealer in accordance with the provisions of subdivision (b), there shall be levied, assessed, collected and paid a tax equal to the tax then in force upon manufactured tobacco, such tax to be assessed and collected in the same manner as the tax on manufactured tobacco.

“(e) Every dealer in leaf tobacco

“(1) who neglects or refuses to furnish the statement, to give bond, to keep books, to file inventory or to render the invoices, returns or reports required by the Commissioner, or to notify the collector of the district of additions to his places of storage; or

“(2) who ships or delivers leaf tobacco, except as herein provided; or

“(3) who fraudulently omits to account for tobacco purchased, received, sold or shipped, shall be fined not less than $100 or more than $500, or imprisoned not more than one year, or both.

“(f) For the purposes of this section a farmer or grower of tobacco shall not be regarded as a dealer in leaf tobacco in respect to the leaf tobacco produced by him.”

TITLE VIII.—TAX ON ADMISSIONS AND DUES.

Sec. 800. (a) That from and after April 1, 1919, there shall be levied, assessed, collected, and paid, in lieu of the taxes imposed by section 700 of the Revenue Act of 1917—

(1) A tax of 1 cent for each 10 cents or fraction thereof of the amount paid for admission to any place on or after such date, including admission by season ticket or subscription, to be paid by the person paying for such admission.

(2) In the case of persons (except bona fide employees, municipal officers on official business, persons in the military or naval forces of the United States when in uniform, and children under twelve years of age) admitted free or at reduced rates to any place at a time when and under circumstances under which an admission charge is made to other persons, a tax of 1 cent for each 10 cents or fraction thereof of the price so charged to such other persons for the same or similar accommodations, to be paid by the person so admitted;

(3) Upon tickets or cards of admission to theatres, operas, and other places of amusement, sold at news stands, hotels, and places other than the ticket offices of such theatres, operas, or other places of amusement, at not to exceed 50 cents in excess of the sum of the established price therefor at such ticket offices plus the amount of any tax imposed under paragraph (1,) a tax equivalent to 5 per centum of the amount of such excess; and if sold for more than 50 cents in excess of, the sum of such established price plus the amount of any tax imposed under paragraph (1,) a tax equivalent to 50 per centum of the whole amount of such excess, such taxes to be returned and paid, in the manner provided in section 903, by the person selling such tickets;

(4) A tax equivalent to 50 per centum of the amount for which the proprietors, managers, or employes of any opera house, theatre, or other place of amusement sell or dispose of tickets or cards of admission in excess of the regular or established price or charge therefor, such tax to be returned and paid, in the manner provided in section 903, by the person selling such tickets;

(5) In the case of persons having the permanent use of boxes or seats in an opera house or any place of amusement or a lease for the use of such box or seat in such opera house or place of amusement (in lieu of the tax imposed by paragraph (1), a tax equivalent to 10 per centum of the amount for which a similar box or seat is sold for each performance or exhibition at which the box or seat is used or reserved by or for the lessee or holder, such tax to be paid by the lessee or holder; and

(6) A tax of 1½ cents for each 10 cents or fraction thereof of the amount paid for admission to any public performance for profit at any roof garden, cabaret, or other similar entertainment, to which the charge for admission is wholly or in part included in the price paid for refreshment, service, or merchandise; the amount paid for such admission to be deemed to be 20 per centum of the amount paid for refreshment, service, and merchandise; such tax to be paid by the person paying for such refreshment, service, or merchandise.

(b) No tax shall be levied under this title in respect to any admissions all the proceeds of which inure exclusively to the benefit of religious, educational, or charitable institutions, societies, or organizations, societies for the prevention of cruelty to children or animals, or exclusively to the benefit of organizations, conducted for the sole purpose of maintaining symphony orchestras and receiving substantial support from voluntary contributions, none of the profits of which are distributed to members of such organizations, or exclusively to the benefit of persons in the military or naval forces of the United States, or admissions to agricultural fairs none of the profits of which are distributed to stockholders or members of the association conducting the same.

(c) The term “admission” as used in this title includes seats and tables, reserved or otherwise, and other similar accommodations, and the charges made therefor.

(d) The price (exclusive of the tax to be paid by the person paying for admission) at which every admission ticket or card is sold shall be conspicuously and indelibly printed, stamped, or written on the face or back therof, together with the name of the vendor if sold other than at the ticket office of the theatre, opera, or other place of amusement. Whoever sells an admission ticket or card on which the name of the venor and price is not so printed, stamped, or written, or at a price in excess of the price so printed, stamped, or written thereon, is guilty of a misdemeanor, and upon conviction thereof shall be fined not more than $100.

Sec. 801. That from and after April 1, 1919, there shall be levied, assessed, collected, and paid, in lieu of the taxes imposed by section 701 of the Revenue Act of 1917, a tax equivalent to 10 per centum of any amount paid on or after such date, for any period after such date, (a) as dues or membership fees (where the dues or fees of an active resident annual member are in excess of $10 per year) to any social, athletic, or sporting club or organization; or (b) as initiation fees to such a club or organization, if such fees amount to more than $10, or if the dues or membership fees (not including initiation fees) of an active resident annual member are in excess of $10 per year; such taxes to be paid by the person paying such dues or fees: Provided, That there shall be exempted from the provisions of this section all amounts paid as dues or fees to a fraternal society, order, or association, operating under the lodge system. In the case of life memberships a life member shall pay annually, at the time for the payment of dues by active resident annual members, a tax equivalent to the tax upon the amount paid by such a member, but shall pay no tax upon the amount paid for life membership.

Sec. 802. That every person (a) receiving any payments for such admission, dues, or fees shall collect the amount of the tax imposed by section 800 or 801 from the person making such payments, or (b) admitting any person free to any place for admission to which a charge is made, shall collect the amount of the tax imposed by section 800 from the person so admitted. Every club or organization having life members, shall collect from such members the amount of the tax imposed by section 801. In all the above cases returns and payments of the amount so collected shall be made at the same time and in the same manner as provided in section 502.

TITLE IX.—EXCISE TAXES.

Sec. 900. That there shall be levied, assessed, collected and paid upon the following articles sold or leased by the manufacturer, producer, or importer, a tax equivalent to the following percentage of the price for which so sold or leased—

(1) Automobile trucks and automobile wagons, (including tires, inner tubes, parts, and accessories therefor, sold on or in connection therewith or with the sale thereof), 3 per centum;

(2) Other automobiles and motorcycles, (including tires, inner tubes, parts, and accessories therefor, sold on or in connection therewith or with the sale thereof), except tractors, 5 per centum;

(3) Tires, inner tubes, parts, or accessories, for any of the articles enumerated in subdivision (1), or (2) sold to any person other than a manufacturer or producer of any of the articles enumerated in subdivision (1) or (2), 5 per centum;

(4) Pianos, organs (other than pipe organs), piano players, graphophones, phonographs, talking machines, music boxes, and records used in connection with any musical instrument, piano player, graphophone, phonograph, or talking machine, 5 per centum;

(5) Tennis rackets, nets, racket covers and presses, skates, snowshoes, skis, toboggans, canoe paddles and cushions, polo mallets, baseball bats, gloves, masks, protectors, shoes and uniforms, football helmets, harness and goals, basket ball goals and uniforms, golf bags and clubs, lacrosse sticks, balls of all kinds, including baseballs, footballs, tennis, golf, lacrosse, billiard and pool balls, fishing rods and reels, billiard and pool tables, chess and checker boards and pieces, dice, games and parts of games (except playing cards and children's toys and games), and all similar articles commonly or commercially known as sporting goods, 10 per centum;

(6) Chewing gum or substitutes therefor, 3 per centum;

(7) Cameras, weighing not more than 100 pounds, 10 per centum;

(8) Photographic films and plates, other than moving-picture films, 5 per centum;

(9) Candy, 5 per centum;

(10) Firearms, shells, and cartridges, except those sold for the use of the United States, any State, Territory, or possession of the United States, any political subdivision thereof, the District of Columbia, or any foreign country while engaged against the German Government in the present war, 10 per centum;

(11) Hunting and bowie knives, 10 per centum;

(12) Dirk knives, daggers, sword canes, stilettos, and brass or metallic knuckles, 100 per centum;

(13) Portable electric fan, 5 per centum;

(14) Thermos and thermostatic bottles, carafes, jugs, or other thermostatic containers, 5 per centum;

(15) Cigar or cigarette holders and pipes, composed wholly or in part of meerschaum or amber, humidors, and smoking stands, 10 per centum;

(16) Automatic slot-device vending machines, 5 per centum, and automatic slot-device weighing machines, 10 per centum; if the manufacturer, producer, or importer of any such machine operates it for profit, he shall pay a tax in respect to each such machine put into operation equivalent to 5 per centum of its fair market value in the case of a vending machine, and 10 per centum of its fair market value in the case of a weighing machine;

(17) Liveries and livery boots and hats, 10 per centum;

(18) Hunting and shooting garments and riding habits, 10 per centum;

(19) Articles made of fur on the hide or pelt, or of which any such fur is the component material of chief value, 10 per centum;

(20) Yachts and motor boats not designed for trade, fishing, or national defense; and pleasure boats and pleasure canoes if sold for more than $15, 10 per centum; and

(21) Toilet soaps and toilet soap powders, 3 per centum.

If any manufacturer, producer, or importer of any of the articles enumerated in this section customarily sells such articles both at wholesale and at retail, the tax in the case of any article sold by him at retail shall be computed on the price for which like articles are sold by him at wholesale.

The taxes imposed by this section shall, in the case of any article in respect to which a corresponding tax is imposed by section 600 of the Revenue Act of 1917, be in lieu of such tax.

Sec. 901. That if any person manufactures, produces or imports any article enumerated in section 900, or leases or licenses for exhibition any positive motion-picture film containing a picture ready for projection, and, whether through any agreement, arrangement, or understanding, or otherwise, sells, leases or licenses such article at less than the fair market price obtainable therefor, either (a) in such manner as directly or indirectly to benefit such person or any person directly or indirectly interested in the business of such person, or (b) with intent to cause such benefit, the amount for which such article is sold, leased or licensed shall be taken to be the amount which would have been received from the sale, lease or license of such article if sold, leased or licensed at the fair market price.

Sec. 902. That there shall be levied, assessed, collected, and paid upon sculpture, paintings, statuary, art porcelains, and bronzes, sold by any person other than the artist, a tax equivalent to 10 per centum of the price for which so sold. This section shall not apply to the sale of any such article to an educational institution or public art museum.

Sec. 903. That every person liable for any tax imposed by section 900, 902, or 906, shall make monthly returns under oath in duplicate and pay the taxes imposed by such sections to the collector for the district in which is located the principal place of business. Such returns shall contain such information and be made at such times and in such manner as the Commissioner, with the approval of the Secretary, may by regulations prescribe.

The tax shall, without assessment by the Commissioner or notice from the collector, be due and payable to the collector at the time so fixed for filing the return. If the tax is not paid when due, there shall be added as part of the tax a penalty of 5 per centum, together with interest at the rate of 1 per centum for each full month, from the time when the tax became due.

Sec. 904. (a) That on and after May 1, 1919, there shall be levied, assessed, collected, and paid a tax equivalent to 10 per centum of so much of the amount paid for any of the following articles as is in excess of the price hereinafter specified as to each such article, when such article is sold by or for a dealer or his estate on or after such date for consumption or use—

(1) Carpets and rugs, including fiber, except imported and American rugs made principally of wool, on the amount in excess of $5 per square yard;

(2) Picture frames, on the amount in excess of $10 each;

(3) Trunks, on the amount in excess of $50 each;

(4) Valises, traveling bags, suit cases, hat boxes used by travelers, and fitted toilet cases, on the amount in excess of $25 each;

(5) Purses, pocketbooks, shopping and hand bags, on the amount in excess of $7.50 each;

(6) Portable lighting fixtures, including lamps of all kinds and lamp shades, on the amount in excess of $25 each;

(7) Umbrellas, parasols, and sun shades, on the amount in excess of $4 each;

(8) Fans, on the amount in excess of $1 each;

(9) House or smoking coats or jackets, and bath or lounging robes, on the amount in excess of $7.50 each;

(10) Men's waistcoats, sold separately from suits, on the amount in excess of $5 each;

(11) Women's and misses' hats, bonnets, and hoods, on the amount in excess of $15 each;

(12) Men's and boys' hats, on the amount in excess of $5 each;

(13) Men's and boys' caps, on the amount in excess of $2 each;

(14) Men's, women's, misses', and boys' boots, shoes, pumps, and slippers, not including shoes or appliances made to order for any person having a crippled or deformed foot or ankle, on the amount in excess of $10 per pair;

(15) Men's and boys' neckties and neckwear, on the amount in excess of $2 each;

(16) Men's and boys' silk stockings or hose, on the amount in excess of $1 per pair;

(17) Women's and misses' silk stockings or hose, on the amount in excess of $2 per pair;

(18) Men's shirts, on the amount in excess of $3 each;

(19) Men's, women's, misses', and boys' pajamas, night gowns, and underwear, on the amount in excess of $5 each; and

(20) Kimonos, petticoats, and waists, on the amount in excess of $15 each.

(b) The tax imposed by this section shall not apply (1) to any article enumerated in paragraphs (2) to (8), both inclusive, of subdivision (a), if such article is made of or ornamented, mounted, or fitted with, precious metals or imitations thereof or ivory, or (2) to any article made of fur on the hide or pelt, or of which any such fur is the component material of chief value, or to (3) any article enumerated in subdivision (17) or (18) of section 900.

(c) The taxes imposed by this section shall be paid by the purchaser to the vendor at the time of the sale and shall be collected, returned, and paid to the United States by such vendor in the same manner as provided in section 502.

Sec. 905. That on and after April 1, 1919, there shall be levied, assessed, collected, and paid (in lieu of the tax imposed by subdivision (e) of section 600 of the Revenue Act of 1917) upon all articles commonly or commercially known as jewelry, whether real or imitation; pearls, precious and semi-precious stones, and imitations thereof; articles made of, or ornamented, mounted or fitted with, precious metals or imitations thereof or ivory (not including surgical instruments); watches; clocks; opera glasses; lorgnettes; marine glasses; field glasses ;and binoculars; upon any of the above when sold by or for a dealer or his estate for consumption or use, a tax equivalent to 5 per centum of the price for which so sold.

Every person selling any of the articles enumerated in this section shall make returns under oath in duplicate (monthly or quarterly as the Commissioner, with the approval of the Secretary, may prescribe) and pay the taxes imposed in respect to such articles by this section to the collector for the district in which is located the principal place of business. Such returns shall contain such information and be made at such times and in such manner as the Commissioner, with the approval of the Secretary, may by regulations prescribe.

The tax shall, without assessment by the Commissioner or notice from the collector, be due and payable to the collector at the time so fixed for filing the return. If the tax is not paid when due, there shall be added as part of the tax a penalty of 5 per centum, together with interest at the rate of 1 per centum for each full month, from the time when the tax became due.

Sec. 906. That on and after the 1st day of May 1919, any person engaged in the business of leasing or licensing for exhibition positive motion-picture films containing pictures ready for projection shall pay monthly an excise tax in respect to carrying on such business equal to 5 per centum of the total rentals earned from each such lease or license during the preceding month. If a person owning such a film exhibits it for profit he shall pay a tax equivalent to 5 per centum of the fair rental or license value of such film at the time and place where and for the period during which exhibited. If any such person has, prior to December 6, 1918, made a bona fide contract with any person for the lease or licensing, after the tax imposed by this section takes effect, of such a film for exhibition for profit, and if such contract does not permit the adding of the whole of the tax imposed by this section to the amount to be paid under such contract, then the lessee or licensee shall, in lieu of the lessor or licensor, pay so much of such tax as is not so permitted to be added to the contract price. The tax imposed by this section shall be in lieu of the tax imposed by subdivisions (c) and (d) of section 600 of the Revenue Act of 1917.

Sec. 907. (a) That on and after May 1, 1919, there shall be levied, assessed, collected, and paid (in lieu of the taxes imposed by subdivisions (g) and (h) of section 600 of the Revenue Act of 1917) a tax of 1 cent for each 25 cents or fraction thereof of the amount paid for any of the following articles when sold by or for a dealer or his estate on or after such date for consumption or use;

(1) Perfumes, essences, extracts, toilet waters, cosmetics, petroleum jellies, hair oils, pomades, hair dressings, hair restoratives, hair dyes, tooth and mouth washes, dentifrices, tooth pastes, aromatic cachous, toilet powders (other than soap powders), or any similar substances, article, or preparation by whatsoever name known or distinguished, any of the above which are used or applied or intended to be used or applied for toilet purposes;

(2) Pills, tablets, powders, tinctures, troches, or lozenges, sirups, medicinal cordials or bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters (except those taxed under section 628 of this Act), essences, spirits, oils, and other medicinal preparations, compounds, or compositions (not including serums and antitoxins), upon the amount paid for any of the above as to which the manufacturer or producer claims to have any private formula, secret, or occult art for making or preparing the same, or has or claims to have any exclusive right or title to the making or preparing the same, or which are prepared, uttered, vended, or exposed for sale under any letters patent, or trade-mark, or which (if prepared by any formula, published or unpublished) are held out or recommended to the public by the makers, vendors, or proprietors thereof as proprietary medicines or medicinal proprietary articles or preparations, or as remedies or specifics for any disease, diseases, or affection whatever affecting the human or animal body: Provided, That the provisions of this section shall not apply to the sale of vaccines and bacterines which are not advertised to the general lay public, nor to the sale by a physician in personal attendance upon a patient of medicinal preparations not so advertised.

(b) The taxes imposed by this section shall be collected by whichever of the following methods the Commissioner may deem expedient: (1) by stamp affixed to such article by the vendor, the cost of which shall be reimbursed to the vendor by the purchaser; or (2) by payment to the vendor by the purchaser at the time of the sale, the taxes so collected being returned and paid to the United States by such vendor in the same manner as provided in section 502.

TITLE X.—SPECIAL TAXES.

Sec. 1000. (a) That on and after July 1, 1918, in lieu of the tax imposed by the first subdivision of Section 407 of the Revenue Act of 1916—

(1) Every domestic corporation shall pay annually a special excise tax with respect to carrying on or doing business, equivalent to $1 for each $1,000 of so much of the fair average value of its capital stock for the preceding year ending June thirtieth as in excess of $5,000. In estimating the value of capital stock the surplus and undivided profits shall be included:

(2) Every foreign corporation shall pay annually a special excise tax with respect to carrying on or doing business in the United States, equivalent to $1 for each $1,000 of the average amount of capital employed in the transaction of its business in the United States during the preceding year ending June thirtieth.

(b) In computing the tax in the case of insurance companies such deposits and reserve funds as they are required by law or contract to maintain or hold for the protection of or payment to or apportionment among policy holders shall not be included.

(c) The taxes imposed by this section shall not apply in any year to any corporation which was not engaged in business (or in the case of a foreign corporation not engaged in business in the United States) during the preceding year ending June 30, nor to any corporation enumerated in Section 231. The taxes imposed by this section shall apply to mutual insurance companies, and in the case of every such domestic company the tax shall be equivalent to $1 for each $1,000 of the excess over $5,000 of the sum of its surplus or contingent reserves maintained for the general use of the business and any reserves the net additions to which are included in net income under the provisions of Title II., as of the close of the preceding accounting period used by such company for purposes of making its income tax return: Provided, That in the case of a foreign mutual insurance company the tax shall be equivalent to $1 for each $1,000 of the same proportion of the sum of such surplus and reserves, which the reserve fund upon business transacted within the United States is of the total reserve upon all business transacted, as of the close of the preceding accounting period used by such company for purposes of making its income tax return.

(d) Section 257 shall apply to all returns filed with the Commissioner for purposes of the tax imposed by this section.

Sec. 1,001. That on and after Jan. 1, 1919, there shall be levied, collected, and paid annually the following special taxes:

(1) Brokers shall pay $50. Every person whose business it is to negotiate purchases or sales of stocks, bonds, exchange, bullion, coined money, bank notes, promissory notes, other securities, produce or merchandise, for others, shall be regarded as a broker. If a broker is a member of a stock exchange, or if he is a member of any produce exchange, board of trade, or similar organization, where produce or merchandise is sold, he shall pay an additional amount as follows: If the average value, during the preceding year ending June 30, of a seat or membership in such exchange or organization was $2,000 or more but not more than $5,000, $100; if such value was more than $5,000, $150.

(2) Pawnbrokers shall pay $100. Every person whose business or occupation it is to take or receive, by way of pledge, pawn, or exchange, any goods, wares, or merchandise, or any kind of personal property whatever, as security for the payment of money loaned thereon, shall be regarded as a pawnbroker.

(3) Ship brokers shall pay $50. Every person whose business it is as a broker to negotiate freights and other business for the owners of vessels, or for the shippers or consignors or consignees of freight carried by vessels, shall be regarded as a ship broker.

(4) Customhouse brokers shall pay $50. Every person whose occupation it is, as the agent of others, to arrange entries and other customhouse papers, or transact business at any port of entry relating to the importation or exportation of goods, wares, or merchandise, shall be regarded as a customhouse broker.

(5) Proprietors of theatres, museums, and concert halls, where a charge for admission is made, having a seating capacity of not more than two hundred and fifty, shall pay $50; having a seating capacity of more than two hundred and fifty and not exceeding five hundred, shall pay $100; having a seating capacity exceeding five hundred and not exceeding eight hundred, shall pay $150; having a seating capacity of more than eight hundred, shall pay $200. Every edifice used for the purpose of dramatic or operatic or other representations, plays, or performances, for admission to which entrance money is received, not including halls or armories rented or used occasionally for concerts or theatrical representations, and not including edifices owned by religious, educational, or charitable institutions, societies or organizations where all the proceeds from admissions inure exclusively to the benefit of such institutions, societies or organizations or exclusively to the benefit of persons in the military or naval forces of the United States, shall be regarded as a theatre: Provided, That in cities, towns, or villages of five thousand inhabitants or less the amount of such payment shall be one-half of that above stated: Provided further, That whenever any such edifice is under lease at the time the tax is due, the tax shall be paid by the lessee, unless otherwise stipulated between the parties to the lease.

(6) The proprietor or proprietors of circuses shall pay $100. Every building, space, tent, or area, where feats of horsemanship or acrobatic sports or theatrical performances not otherwise provided for in this section are exhibited shall be regarded as a circus: Provided, That no special tax paid in one State, Territory, or the District of Columbia shall exempt exhibitions from the tax in another State, Territory, or the District of Columbia, and but one special tax shall be imposed for exhibitions within any one State, Territory, or district.

(7) Proprietors or agents of all other public exhibitions or shows for money not enumerated in this section shall pay $15: Provided, That a special tax paid in one State, Territory, or the District of Columbia shall not exempt exhibitions from the tax in another State, Territory, or the District of Columbia, and but one special tax shall be required for exhibitions within any one State, Territory, or the District of Columbia: Provided, further, That this paragraph shall not apply to Chautauquas, lecture lyceums, agricultural or industrial fairs, or exhibitions held under the auspices of religious or charitable associations: Provided further, That an aggregation of entertainments, known as a street fair, shall not pay a larger tax than $100 in any State, Territory, or in the District of Columbia.

(8) Proprietors of bowling alleys and billiard rooms shall pay $10 for each alley or table. Every building or place where bowls are thrown or where games of billiards or pool are played, except in private homes, shall be regarded as a bowling alley or a billiard room, respectively.

(9) Proprietors of shooting galleries shall pay $20. Every building, space, tent, or area, where a charge is made for the discharge of firearms at any form of target shall be regarded as a shooting gallery.

(10) Proprietors of riding academies shall pay $100. Every building, space, tent, or area, where a charge is made for instruction in horsemanship or for facilities for the practice of horsemanship shall be regarded as a riding academy.

(11) Persons carrying on the business of operating or renting passenger automobiles for hire shall pay $10 for each such automobile having a seating capacity of more than two and not more than seven, and $20 for each such automobile having a seating capacity of more than seven.

(12) Every person carrying on the business of a brewer, distiller, wholesale liquor dealer, retail liquor dealer, wholesale dealer in malt liquor, retail dealer in malt liquor, or manufacturer of stills, as defined in section 3244 as amended and section 3247 of the Revised Statutes, in any State, Territory, or District of the United States contrary to the laws of such State, Territory, or District, or in any place therein in which carrying on such business is prohibited by local or municipal law, shall pay, in addition to all other taxes, special or otherwise, imposed by existing law or by this Act, $1,000.

The payment of the tax imposed by this subdivision shall not be held to exempt any person from any penalty or punishment provided for by the laws of any State, Territory, or District for carrying on such business in such State, Territory, or District, or in any manner to authorize the commencement or continuance of such business contrary to the laws of such State, Territory, or District, or in places prohibited by local or municipal law.

The taxes imposed by this section shall, in the case of persons upon whom a corresponding tax is imposed by section 407 of the Revenue Act of 1916, be in lieu of such tax.

Sec. 1002. That on and after January 1, 1919, there shall be levied, collected, and paid annually, in lieu of the taxes imposed by section 408 of the Revenue Act of 1916, the following special taxes, the amount of such taxes to be computed on the basis of the sales for the preceding year ending June 30—

Manufacturers of tobacco whose annual sales do not exceed fifty thousand pounds shall each pay $6;

Manufacturers of tobacco whose annual sales exceed fifty thousand and do not exceed one hundred thousand pounds shall each pay $12;

Manufacturers of tobacco whose annual sales exceed one hundred thousand and do not exceed two hundred thousand pounds shall each pay $24;

Manufacturers of tobacco whose annual sales exceed two hundred thousand pounds shall each pay $24, and at the rate of 16 cents per thousand pounds, or fraction thereof, in respect to the excess over two hundred thousand pounds;

Manufacturers of cigars whose annual sales do not exceed fifty thousand cigars shall each pay $4;

Manufacturers of cigars whose annual sales exceed fifty thousand and do not exceed one hundred thousand cigars shall each pay $6;

Manufacturers of cigars whose annual sales exceed one hundred thousand and do not exceed two hundred thousand cigars shall each pay $12;

Manufacturers of cigars whose annual sales exceed two hundred thousand and do not exceed four hundred thousand cigars shall each pay $24;

Manufacturers of cigars whose annual sales exceed four hundred thousand cigars shall each pay $24, and at the rate of 10 cents per thousand cigars, or fraction thereof, in respect to the excess over four hundred thousand cigars;

Manufacturers of cigarettes, including small cigars weighing not more than three pounds per thousand, shall each pay at the rate of 6 cents for every ten thousand cigarettes, or fraction thereof.

In arriving at the amount of special tax to be paid under this section, and in the levy and collection of such tax, each person engaged in the manufacture of more than one of the classes of articles specified in this section shall be considered and deemed a manufacturer of each class separately.

Sec. 1003. That sixty days after the passage of this Act, and thereafter on July 1 in each year, and also at the time of the original purchase of a new boat by a user, if on any other date than July 1, there shall be levied, assessed, collected, and paid in lieu of the tax imposed by section 603 of the Revenue Act of 1917, upon the use of yachts, pleasure boats, power boats, and sailing boats, of over five net tons, and motor boats with fixed engines, not used exclusively for trade, fishing or national defense, or not built according to plans and specifications approved by the Navy Department, a special excise tax to be based on each yacht or boat, at rates as follows: Yachts, pleasure boats, power boats, motor boats with fixed engines, and sailing boats, of over five net tons, length not over fifty feet, $1 for each foot; length over fifty feet and not over one hundred feet, $2 for each foot; length over one hundred feet, $4 for each foot; motor boats of not over five net tons with fixed engines, $10.

In determining the length of such yachts, pleasure boats, power boats, motor boats with fixed engines, and sailing boats, the measurement of overall length shall govern.

In the case of a tax imposed at the time of the original purchase of a new boat on any other date than July 1, and in the case of the tax taking effect sixty days after the passage of this Act, the amount to be paid shall be the same number of twelfths of the amount of the tax as the number of calendar months (including the month of sale, or the month in which is included the sixty-first day after the passage of this Act, as the case may be) remaining prior to the following July 1.

If the tax imposed by section 603 of the Revenue Act of 1917, for the fiscal year ending June 30, 1919, has been paid in respect to the use of any boat, the amount so paid shall under such regulations as the Commissioner, with the approval of the Secretary, may prescribe, be credited upon the first tax due under this section in respect to the use of such boat, or be refunded to the person paying the first tax imposed by this section in respect to the use of such boat.

Sec. 1004. That if the tax imposed by section 407 or 408 of the Revenue Act of 1916, for the fiscal year ending June 30, 1919, has been paid by any person subject to the corresponding tax imposed by this title, collectors may issue a receipt in lieu of special tax stamp for the amount by which the tax under this title is in excess of that paid or payable and evidenced by stamp under the Revenue Act of 1916. Such receipt shall be posted as in the case of the special tax stamp, as provided by law, and with it, within the place of business of the taxpayer.

If the corresponding tax imposed by section 407 of the Revenue Act of 1916 was not payable by stamp, the amount paid under such section for any period for which a tax is also imposed by this title may be credited against the tax imposed by this title.

Sec. 1005. That any person who carries on any business or occupation for which a special tax is imposed by sections 1000, 1001, or 1002, without having paid the special tax therein provided, shall, besides being liable for the payment of such special tax, be subject to a penalty of not more than $1,000 or to imprisonment for not more than one year, or both.

Sec. 1006. That section 1 of the Act of Congress approved December 17, 1914, is hereby amended to read as follows:

“Section 1. That on or before July 1 of each year every person who imports, manufactures, produces, compounds, sells, deals in, dispenses, or gives away opium or coca leaves, or any compound manufacture, salt, derivative, or preparation thereof, shall register with the collector of internal revenue of the district his name or style, place of business and place or places where such business is to be carried on, and pay the special taxes hereinafter provided:

“Every person who on January 1, 1919, is engaged in any of the activities above enumerated, or who between such date and the passage of this Act first engages in any of such activities, shall within 30 days after the passage of this Act make like registration, and shall pay the proportionate part of the tax for the period ending June 30, 1919; and

“Every person who first engages in any of such activities after the passage of this Act shall immediately make like registration and pay the proportionate part of the tax for the period ending on the following June 30th;

“Importers, manufacturers, producers, or compounders, $24 per annum; wholesale dealers, $12 per annum; retail dealers, $6 per annum; physicians, dentists, veterinary surgeons, and other practitioners lawfully entitled to distribute, dispense, give away, or administer any of the aforesaid drugs to patients upon whom they in the course of their professional practice are in attendance, shall pay $3 per annum.

“Every person who imports, manufactures, compounds, or otherwise produces for sale or distribution any of the aforesaid drugs shall be deemed to be an importer, manufacturer, or producer.

“Every person who sells or offers for sale any of said drugs in the original stamped packages, as hereinafter provided, shall be deemed a wholesale dealer.

“Every person who sells or dispenses from original stamped packages, as hereinafter provided, shall be deemed a retail dealer: Provided, That the office, or if none, the residence, of any person shall be considered for the purpose of this Act his place of business; but no employee of any person who has registered and paid special tax as herein required, acting within the scope of his employment, shall be required to register and pay special tax provided by this section: Provided further, That officials of the United States, Territorial, District of Columbia, or insular possessions, State or municipal governments, who in the exercise of their official duties engage in any of the business herein described, shall not be required to register, nor pay special tax, nor stamp the aforesaid drugs as hereinafter prescribed, but their right to this exemption shall be evidenced in such manner as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may by regulations prescribe.

“It shall be unlawful for any person required to register under the provisions of this Act to import, manufacture, produce, compound, sell, deal in, dispense, distribute, administer, or give away any of the aforesaid drugs without having registered and paid the special tax as imposed by this section.

“That the word ‘person’ as used in this Act shall be construed to mean and include a partnership, association, company, or corporation, as well as a natural person; and all provisions of existing law relating to special taxes, as far as necessary, are hereby extended and made applicable to this section.

“That there shall be levied, assessed, collected, and paid upon opium, coca leaves, any compound, salt, derivative, or preparation thereof, produced in or imported into the United States, and sold, or removed for consumption or sale, an internal-revenue tax at the rate of 1 cent per ounce, and any fraction of an ounce in a package shall be taxed as an ounce, such tax to be paid by the importer, manufacturer, producer, or compounder thereof, and to be represented by appropriate stamps, to be provided by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury; and the stamps herein provided shall be so affixed to the bottle or other container as to securely seal the stopper, covering, or wrapper thereof.

“The tax imposed by this section shall be in addition to any import duty imposed on the aforesaid drugs.

“It shall be unlawful for any person to purchase, sell, dispense, or distribute any of the aforesaid drugs except in the original stamped package or from the original stamped package; and the absence of appropriate tax-paid stamps from any of the aforesaid drugs shall be prima facie evidence of a violation of this section by the person in whose possession same may be found; and the possession of any original stamped package containing any of the aforesaid drugs by any person who has not registered and paid special taxes as required by this section shall be prima facie evidence of liability to such specal tax: Provided, That the provisions of this paragraph shall not apply to any person having in his or her possession any of the aforesaid drugs which have been obtained from a registered dealer in pursuance of a prescription, written for legitimate medical uses, issued by a physician, dentist, veterinary surgeon, or other practitioner registered under this Act; and where the bottle or other container in which such drug may be put up by the dealer upon said prescription bears the name and registry number of the druggist, serial number of prescription, name and address of the patient, and name, address, and registry number of the person writing said prescription; or to the dispensing, or administration, or giving away of any of the aforesaid drugs to a patient by a registered physician, dentist, veterinary surgeon, or other practitioner in the course of his professional practice, and where said drugs are dispensed or administered to the patient for legitimate medical purposes, and the record kept as required by this act of the drugs so dispensed, administered, distributed, or given away.

“And all the provisions of existing laws relating to the engraving, issuance, sale, accountability, cancellation, and destruction of tax-paid stamps provided for in the internal revenue laws are, in so far as necessary, hereby extended and made to apply to stamps provided by this section.

“That all unstamped packages of the aforesaid drugs found in the possession of any person, except as herein provided, shall be subject to seizure and forfeiture and all the provisions of existing internal revenue laws relating to searches, seizures, and forfeitures of unstamped articles are hereby extended to and made to apply to the articles taxed under this Act and the persons upon whom these taxes are imposed.

“Importers, manufacturers, and wholesale dealers shall keep such books and records and render such monthly returns in relation to the transactions in the aforesaid drugs as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may by regulations require.

“The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall make all needful rules and regulations for carrying the provisions of this Act into effect.”

Sec. 1,007. That section 6 of such Act of December 17, 1914, is hereby amended to read as follows:

“Sec. 6. That the provisions of this act shall not be construed to apply to the manufacturer sale, distribution, giving away, dispensing, or possession of preparation and remedies which do not contain more than two grains of opium, or more than one-fourth of a grain of morphine, or more than one-eighth of a grain of heroin, or more than one grain of codeine, or any salt or derivative of any of them in one fluid ounce, or, if a solid or semi-solid preparation, in one avoirdupois ounce; or to liniments, ointments, or other preparations which are prepared for external use only, except liniments, ointments, and other preparations which contain cocaine or any of its salts or alpha or beta eucaine or any of their salts or any synthetic substitute for them: Provided, that such remedies and preparations are manufactured, sold, distributed, given away, dispensed, or possessed as medicines and not for the purpose of evading the intentions and provisions of this act: Provided further, that any manufacturer, producer, compounder, or vendor (including dispensing physicians) of the preparations and remedies mentioned in this section shall keep a record of all sales, exchanges, or gifts of such preparations and remedies in such manner as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall direct. Such record shall be preserved for a period of two years in such a way as to be readily accessible to inspection by any officer, agent, or employee of the Treasury Department duly authorized for that purpose, and the State, Territorial, district, municipal, and insular officers named in section 5 of this act, and every such person so possessing or disposing of such preparations and remedies shall register as required in section 1 of this act and, if he is not paying a tax under this Act, he shall pay a special tax of $1 for each year, or fractional part thereof, in which he is engaged in such occupation, to the Collector of Internal Revenue of the district in which he carries on such occupation as provided in this Act. The provisions of this Act as amended shall not apply to decocainized coca leaves or preparations made therefrom, or to other preparations of coca leaves which do not contain cocaine.”

Sec. 1008. That all opium, its salts, derivatives, and compounds, and coca leaves, salts, derivatives, and compounds thereof, which may now be under seizure or which may hereafter be seized by the United States Government from any person or persons charged with any violation of the Act of October 1, 1890, as amended by the Acts of March 3, 1897, February 9, 1909, and January 17, 1914, or the Act of December 17, 1914, shall upon conviction of the person or persons from whom seized be confiscated by and forfeited to the United States; and the Secretary is hereby authorized to deliver for medical or scientific purposes to any department, bureau, or other agency of the United States Government, upon proper application therefor under such regulation as may be prescribed by the Commissioner, with the approval of the Secretary, any of the drugs so seized, confiscated, and forfeited to the United States.

The provisions of this section shall also apply to any of the aforesaid drugs seized or coming into the possession of the United States in the enforcement of any of the above-mentioned Acts where the owner or owners thereof are unknown. None of the aforesaid drugs coming into possession of the United States under the operation of said Acts, or the provisions of this section, shall be destroyed without certification by a committee appointed by the Commissioner, with the approval of the Secretary, that they are of no value for medical or scientific purposes.

Sec. 1009. That the Act approved October 22, 1914, entitled “An Act to increase the internal revenue, and for other purposes,” and the joint resolution approved December 17, 1915, entitled “Joint resolution extending the provisions of the Act entitled ‘An Act to increase the internal revenue, and for other purposes,’ approved October twenty-second, nineteen hundred and fourteen, to December thirty-first, nineteen hundred and sixteen,” are hereby repealed, except that the provisions of such Act shall remain in force for the assessment and collection of all special taxes imposed by Sections 3 and 4 thereof, or by such sections as extended by such joint resolution, for any year or part thereof ending prior to January 1, 1917, and of all other taxes imposed by such Act, or by such Act as so extended, accrued prior to September 8, 1916, and for the imposition and collection of all penalties or forfeitures which have accrued or may accrue in relation to any of such taxes.

TITLE XI.—STAMP TAXES.

Sec. 1100. That on and after April 1, 1919, there shall be levied, collected, and paid, for and in respect of the several bonds, debentures, or certificates of stock and of indebtedness, and other documents, instruments, matters, and things mentioned and described in Schedule A of this title, or for or in respect of the vellum, parchment, or paper upon which such instruments, matters, or things, or any of them, are written or printed, by a person who makes, signs, issues, sells, removes, consigns, or ships the same, or for whose use or benefit the same are made, signed, issued, sold, removed, consigned, or shipped, the several taxes specified in such schedule. The taxes imposed by this section shall, in the case of any article upon which a corresponding stamp tax is now imposed by law, be in lieu of such tax.

Sec. 1101. That there shall not be taxed under this title any bond, note, or other instrument, issued by the United States, or by any foreign Government, or by any State, Territory, or the District of Columbia, or local subdivision thereof, or municipal or other corporation exercising the taxing power; or any bond of indemnity required to be filed by any person to secure payment of any pension, allowance, allotment, relief, or insurance by the United States; or stocks and bonds issued by co-operative building and loan associations which are organized and operated exclusively for the benefit of their members and make loans only to their shareholders, or by mutual ditch or irrigating companies.

Sec. 1102. That whoever—

(a) Makes, signs, issues, or accepts, or causes to be made, signed, issued, or accepted, any instrument, document, or paper of any kind or description whatsoever without the full amount of tax thereon being duly paid;

(b) Consigns or ships, or causes to be consigned or shipped, by parcel post any parcel, package, or article without the full amount of tax being duly paid;

(c) Manufactures or imports and sells, or offers for sale, or causes to be manufactured or imported and sold, or offered for sale, any playing cards, package, or other article without the full amount of tax being duly paid;

(d) Makes use of any adhesive stamp to denote any tax imposed by this title without canceling or obliterating such stamp as prescribed in section 1104;

Is guilty of a misdemeanor and upon conviction thereof shall pay a fine of not more than $100 for each offense.

Sec. 1103. That whoever—

(a) Fraudulently cuts, tears, or removes from any vellum, parchment, paper, instrument, writing, package, or article, upon which any tax is imposed by this title, any adhesive stamp or the impression of any stamp, die, plate, or other article provided, made, or used in pursuance of this title;

(b) Fraudulently uses, joins, fixes, or places to, with, or upon any vellum, parchment, paper, instrument, writing, package, or article, upon which any tax is imposed by this title, (1) any adhesive stamp, or the impression of any stamp, die, plate, or other article, which has been cut, torn, or removed from any other vellum, parchment, paper, instrument, writing, package, or article, upon which any tax is imposed by this title; or (2) any adhesive stamp or the impression of any stamp, die, plate, or other article of insufficient value; or (3) any forged or counterfeit stamp, or the impression of any forged or counterfeited stamp, die, plate, or other article;

(c) Willfully removes, or alters the cancellation, or defacing marks of, or otherwise prepares, any adhesive stamp, with intent to use, or cause the same to be used, after it has been already used, or knowingly or willfully buys, sells, offers for sale, or gives away, any such washed or restored stamp to any person for use, or knowingly uses the same;

(d) Knowingly and without lawful excuse (the burden of proof of such excuse being on the accused) has in possession any washed, restored, or altered stamp, which has been removed from any vellum, parchment, paper, instrument, writing, package, or article;

Is guilty of a misdemeanor, and upon conviction shall be punished by a fine of not more than $1,000, or by imprisonment for not more than five years, or both, and any such reused, canceled, or counterfeit stamp and the vellum, parchment, document, paper, package, or article upon which it is placed or impressed shall be forfeited to the United States.

Sec. 1104. That whenever an adhesive stamp is used for denoting any tax imposed by this title, except as hereinafter provided, the person using or affixing the same shall write or stamp or cause to be written or stamped thereupon the initials of his or its name and the date upon which the same is attached or used, so that the same may not again be used: Provided, That the Commissioner may prescribe such other method for the cancellation of such stamps as he may deem expedient.

Sec. 1105. (a) That the Commissioner shall cause to be prepared and distributed for the payment of the taxes prescribed in this title suitable stamps denoting the tax on the document, articles, or thing to which the same may be affixed, and shall prescribe such method for the affixing of said stamps in substitution for or in addition to the method provided in this title, as he may deem expedient.

(b) The Commissioner, with the approval of the Secretary, is authorized to procure any of the stamps provided for in this title by contract whenever such stamps can not be speedily prepared by the Bureau of Engraving and Printing; but this authority shall expire on January 1, 1920, except as to imprinted stamps furnished under contract, authorized by the Commissioner.

(c) All internal-revenue laws relating to the assessment and collection of taxes are hereby extended to and made a part of this title, so far as applicable, for the purpose of collecting stamp taxes omitted through mistake or fraud from any instrument, document, paper, writing, parcel, package, or article named herein.

Sec. 1106. That the Commissioner shall furnish to the Postmaster General without prepayment a suitable quantity of adhesive stamps to be distributed to and kept on sale by the various postmasters in the United States. The Postmaster General may require each such postmaster to give additional or increased bond as postmaster for the value of the stamps so furnished, and each such postmaster shall deposit the receipts from the sale of such stamps to the

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credit of and render accounts to the Postmaster General at such times and in such form as he may by regulations prescribe. The Postmaster General shall at least once monthly transfer all collections from this source to the Treasury as internal-revenue collections.

Sec. 1107. That the collectors of the several districts shall furnish without prepayment to any assistant treasurer or designated depositary of the United States located in their respective collection districts a suitable quantity of adhesive stamps for sale. In such cases the collector may require a bond, with sufficient sureties, to an amount equal to the value of the adhesive stamps so furnished, conditioned for the faithful return, whenever so required, of all quantities or amounts undisposed of, and for the payment monthly of all quantities or amounts sold or not remaining on hand. The Secretary may from time to time make such regulations as he may find necessary to insure the safekeeping or prevent the illegal use of all such adhesive stamps.

SCHEDULE A.—STAMP TAXES.

1. Bonds of indebtedness: On all bonds, debentures, or certificates of indebtedness issued by any person, and all instruments, however termed, issued by any corporation with interest coupons or in registered form, known generally as corporate securities, on each $100 of face value or fraction thereof, 5 cents; Provided, That every renewal of the foregoing shall be taxed as a new issue: Provided further, That when a bond conditioned for the repayment or payment of money is given in a penal sum greater than the debt secured, the tax shall be based upon the amount secured.

2. Bonds, indemnity and surety: On all bonds executed for indemnifying any person who shall have become bound or engaged as surety, and on all bonds executed for the due execution or performance of any contract, obligation or requirement, or the duties of any office or position, and to account for money received by virtue thereof, and on all policies of guaranty and fidelity insurance, including policies guaranteeing titles to real estate and mortgage guarantee policies, and on all other bonds of any description, made, issued, or executed, not otherwise provided for in this schedule, except such as may be required in legal proceedings 50 cents: Provided, That where a premium is charged for the issuance, execution, renewal or continuance of such bond the tax shall be 1 cent on each dollar or fractional part thereof of the premium charged: Provided further, That policies of reinsurance shall be exempt from the tax imposed by this subdivision.

3. Capital stock, issue: On each original issue, whether on organization or reorganization, of certificates of stock, or of profits, or of interest in property or accumulations, by any corporation, on each $100 of face value or fraction thereof, 5 cents: Provided, That where a certificate is issued without face value, the tax shall be 5 cents per share, unless the actual value is in excess of $100 per share, in which case the tax shall be 5 cents on each $100 of actual value or fraction thereof.

The stamps representing the tax imposed by this subdivision shall be attached to the stock books and not to the certificates issued.

4. Capital stock, sales or transfers: On all sales, or agreements to sell, or memoranda of sales or deliveries of, or transfers of legal title to shares or certificates of stock or of profits or of interest in property or accumulations in any corporation, or to rights to subscribe for or to receive such shares or certificates, whether made upon or shown by the books of the corporation, or by any assignment in blank, or by any delivery, or by any paper or agreement or memorandum or other evidence of transfer or sale, whether entitling the holder in any manner to the benefit of such stock, interest, or rights, or not, on each $100 of face value or fraction thereof, 2 cents, and where such shares are without par or face value, the tax shall be 2 cents on the transfer or sale or agreement to sell on each share, unless the actual value thereof is in excess of $100 per share, in which case the tax shall be 2 cents on each $100 of actual value or fraction thereof: Provided, That it is not intended by this title to impose a tax upon an agreement evidencing a deposit of certificates as collateral security for money loaned thereon, which certificates are not actually sold, nor upon the delivery or transfer for such purpose of certificates so deposited: Provided further, That the tax shall not be imposed upon deliveries or transfers to a broker for sale, nor upon deliveries or transfers by a broker to a customer for whom and upon whose order he has purchased same, but such deliveries or transfers shall be accompanied by a certificate setting forth the facts: Provided further, That in the case of sale where the evidence of transfer is shown only by the books of the corporation the stamp shall be placed upon such books ;and where the change of ownership is by transfer of the certificate the stamp shall be placed upon the certificate; and in cases of an agreement to sell or where the transfer is by delivery of the certificate assigned in blank there shall be made and delivered by the seller to the buyer a bill or memorandum of such sale, to which the stamp shall be affixed; and every bill or memorandum of sale or agreement to sell before mentioned shall show the date thereof, the name of the seller, the amount of the sale, and the matter or thing to which it refers. Any person liable to pay the tax as herein provided, or any one who acts in the matter as agent or broker for such person, who makes any such sale, or who in pursuance of any such sale delivers any certificate or evidence of the sale of any stock, interest or right, or bill or memorandum thereof, as herein required, without having the proper stamps affixed therto with intent to evade the foregoing provisions, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall pay a fine of not exceeding $1,000, or be imprisoned not more than six months, or both.

5. Produce, sales of, on exchange: Upon each sale, agreement of sale, or agreement to sell (not including socalled transferred or scratch sales,) any products or merchandise at, or under the rules or usages of, any xchange, or board of trade, or other similar place, for future delivery, for each $100 in value of the merchandise covered by said sale or agreement of sale or agreement to sell, 2 cents, and for each additional $100 or fractional part thereof in excess of $100, 2 cents: Provided, That on every sale or agreement of sale or agreement to sell as aforesaid there shall be made and delivered by the seller to the buyer a bill, memorandum, agreement, or other evidence of such sale, agreement of sale, or agreement to sell, to which there shall be affixed a lawful stamp or stamps in value equal to the amount of the tax on such sale: Provided further, That sellers of commodities described herein, having paid the tax provided by this subdivision, may transfer such contracts to a clearing-house corporation or association, and such transfer shall not be deemed to be a sale, or agreement of sale, or an agreement to sell within the provisions of this Act, provided that such transfer shall not vest any beneficial interest in such clearing-house association but shall be made for the sole purpose of enabling such clearing-house association to adjust and balance the accounts of the members of such clearing-house association on their several contracts. Every such bill, memorandum, or other evidence of sale or agreement to sell shall show the date thereof, the name of the seller, the amount of the sale, and the matter or thing to which it refers; and any person liable to pay the tax as herein provided, or anyone who acts in the matter as agent or broker for such person, who makes any such sale or agreement of sale, or agreement to sell, or who, in pursuance of any such sale, agreement of sale, or agreement to sell, delivers any such products or merchandise without a bill, memorandum, or other evidence thereof as herein required, or who delivers such bill, memorandum, or other evidence of sale, or agreement to sell, without having the proper stamps affixed thereto, with intent to evade the foregoing provisions, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall pay a fine of not exceeding $1,000 or be imprisoned not more than six months, or both.

No bill, memorandum, agreement, or other evidence of such sale, or agreement of sale, or agreement to sell, in case of cash sales of products or merchandise for immediate or prompt delivery which in good faith are actually intended to be delivered shall be subject to this tax.

6. Drafts or checks (payable otherwise than at sight or on demand) upon their acceptance or delivery within the United States whichever is prior, promissory notes, except bank notes issued for circulation, and for each renewal of the same, for a sum not exceeding $100, 2 cents; and for each additional $100 or fractional part thereof, 2 cents.

This subdivision shall not apply to a promissory note secured by the pledge of bonds, or obligations of the United States issued after April 24, 1917, or secured by the pledge of a promissory note which itself is secured by the pledge of such bonds or obligations: Provided, That in either case the par value of such bonds or obligations shall be not less than the amount of such note.

7. Conveyances: Deed, instrument, or writing, whereby any lands, tenements, or other realty sold shall be granted, assigned, transferred, or otherwise conveyed to, or vested in, the purchaser or purchasers, or any other person or persons, by his, her, or their direction, when the consideration or value of the interest or property conveyed, exclusive of the value of any lien or encumbrance remaining thereon at the time of sale, exceeds $100 and does not exceed $500, 50 cents; and for each additional $500 or fractional part thereof, 50 cents. This subdivision shall not apply to any instrument or writing given to secure a debt.

8. Entry of any goods, wares, or merchandise at any customhouse, either for consumption or warehousing, not exceeding $100 in value, 25 cents; exceeding $100 and not exceeding $500 in value, 50 cents; exceeding $500 in value, $1.

9. Entry for the withdrawal of any goods or merchandise from customs bonded warehouse, 50 cents.

10. Passage ticket, one way or round trip, for each passenger, sold or issued in the United States for passage by any vessel to a port or place not in the United States, Canada, or Mexico, if costing not exceeding $30, $1; costing more than $30 and not exceeding $60, $3; costing more than $60, $5. This subdivision shall not apply to passage tickets costing $10 or less.

11. Proxy for voting at any election for officers, or meeting for the transaction of business, of any corporation, except religious, educational, charitable, fraternal, or literary societies, or public cemeteries, 10 cents.

12. Power of attorney granting authority to do or perform some act for or in behalf of the grantor, which authority is not otherwise vested in the grantee, 25 cents. This subdivision shall not apply to any papers necessary to be used for the collection of claims from the United States or from any State for pensions, back pay, bounty, or for property lost in the military or naval service, or to powers of attorney required in bankruptcy cases.

13. Playing cards: Upon every pack of playing cards containing not more than fifty-four cards, manufactured or imported, and sold, or removed for consumption or sale, a tax of 8 cents per pack.

14. Parcel-post packages: Upon every parcel or package transported from one point in the United States to another by parcel post on which the postage amounts to 25 cents or more, a tax of 1 cent for each 25 cents or fractional part thereof charged for such transportation, to be paid by the consignor.

No such parcel or package shall be transported until a stamp or stamps representing the tax due shall have been affixed thereto.

15. On each policy of insurance, or certificate, binder, covering note, memorandum, cablegram, letter, or other instrument by whatever name called whereby insurance is made or renewed upon property within the United States (including rents and profits) against peril by sea or on inland waters or in transit on land (including transshipments and storage at termini or way points) or by fire, lightning, tornado, wind-storm, bombardment, invasion, insurrection, or riot, issued to or for or in the name of a domestic corporation or partnership or an individual resident of the United States by any foreign corporation or partnership or any individual not a resident of the United States, when such policy or other instrument is not signed or countersigned by an officer or agent of the insurer in a State, Territory, or district of the United States within which such insurer is authorized to do business, a tax of 3 cents on each dollar, or fractional part thereof of the premium charged: Provided, That policies of reinsurance shall be exempt from the tax imposed by this subdivision.

Any person to or for whom or in whose name any such policy or other instrument is issued, or any solicitor or broker acting for or on behalf of such person in the procurement of any such policy or other instrument, shall affix the proper stamps to such policy or other instrument, and for failure to affix such stamps with intent to evade the tax shall in addition to other penalties provided therefor, pay a fine of double the amount of the tax.

TITLE XII.—TAX ON EMPLOYMENT OF CHILD LABOR.

Sec. 1200. That every person (other than a bona fide boys' or girls' canning club recognized by the Agricultural Department of a State and of the United States) operating (a) any mine or quarry situated in the United States in which children under the age of sixteen years have been employed or permitted to work during any portion of the taxable year; or (b) any mill, cannery, workshop, factory, or manufacturing establishment situated in the United States in which children under the age of fourteen years have been employed or permitted to work, or children between the ages of fourteen and sixteen have been employed or permitted to work more than eight hours in any day or more than six days in any week, or after the hour of seven o'clock post meridian, or before the hour of six o'clock ante meridian, during any portion of the taxable year, shall pay for each taxable year, in addition to all other taxes imposed by law, an excise tax equivalent to 10 per centum of the entire net profits received or accrued for such year from the sale or disposition of the product of such mine, quarry, mill, cannery, workshop, factory, or manufacturing establishment.

Sec. 1201. That in computing net profits under the provisions of this title, for the purpose of the tax there shall be allowed as deductions from the gross amount received or accrued for the taxable year from the sale or disposition of such products manufactured within the United States the following items:

(a) The cost of raw materials entering into the production;

(b) Running expenses, including rentals, cost of repairs, and maintenance, heat, power, insurance, management, and a reasonable allowance for salaries or other compensations for personal services actually rendered, and for depreciation;

(c) Interest paid within the taxable year on debts or loans contracted to meet the needs of the business, and the proceeds of which have been actually used to meet such needs;

(d) Taxes of all kinds paid during the taxable year with respect to the business or property relating to the production; and

(e) Losses actually sustained within the taxable year in connection with the business of producing such products, including losses from fire, flood, storm, or other casualties, and not compensated for by insurance or otherwise.

Sec. 1202. That if any such person during any taxable year or part thereof, whether under any agreement, arrangement, or understanding or otherwise, sells or disposes of any product of such mine, quarry, mill, cannery, workshop, factory, or manufacturing establishment at less than the fair market price obtainable therefore either (a) in such manner as directly or indirectly to benefit such person or any person directly or indirectly interested in the business of such person; or (b) with intent to cause such benefit; the gross amount received or accrued for such year or part thereof from the sale or disposition of such product shall be taken to be the amount which would have been received or accrued from the sale or disposition of such product if sold at the fair market price.

Sec. 1203. (a) That no person subject to the provisions of this title shall be liable for the tax herein imposed if the only employment or permission to work which but for this section would subject him to the tax, has been of a child as to whom such person has in good faith procured at the time of employing such child or permitting him to work, and has since in good faith relied upon and kept on file a certificate, issued in such form, under such conditions and by such persons as may be prescribed by a board consisting of the Secretary, the Commissioner, and the Secretary of Labor, showing the child to be of such age as not to subject such person to the tax imposed by this title. Any person who knowingly makes a false statement or presents false evidence in or in relation to any such certificate or application therefor shall be punished by a fine of not less than $100, nor more than $1,000, or by imprisonment for not more than three months, or by both such fine and imprisonment, in the discretion of the court.

In any State designated by such board an employment certificate or other similar paper as to the age of the child, issued under the laws that State, and not inconsistent with the provisions of this title, shall have the same force and effect as a certificate herein provided for.

(b) The tax imposed by this title shall not be imposed in the case of any person who proves to the satisfaction of the Secretary that the only employment or permission to work which but for this section would subject him to the tax, has been of a child employed or permitted to work under a mistake of fact as to the age of such child, and without intention to evade the tax.

Sec. 1204. That on or before the first day of the third month following the close of each taxable year, a true and accurate return under oath shall be made by each person subject to the provisions of this title to the collector for the district in which such person has his principal office or place of business, in such form as the Commissioner, with the approval of the Secretary, shall prescribe, setting forth specifically the gross amount of income received or accrued during such year from the sale or disposition of the product of any mine, quarry, mill, cannery, workshop, factory, or manufacturing establishment, in which children have been employed subjecting him to the tax imposed by this title, and from the total thereof deducting the aggregate items of allowance authorized by this title, and such other particulars as to the gross receipts and items of allowance as the Commissioner, with the approval of the Secretary, may require.

Sec. 1205. That all such returns shall be transmitted forthwith by the collector to the Commissioner, who shall, as soon as practicable, assess the tax found due and notify the person making such return of the amount of tax for which such person is liable, and such person shall pay the tax to the collector on or before thirty days from the date of such notice.

Sec. 1206. That for the purposes of this Act the Commissioner, or any other person duly authorized by him, shall have authority to enter and inspect at any time any mine, quarry, mill, cannery, workshop, factory, or manufacturing establishment. The Secretary of Labor, or any person duly authorized by him, shall, for the purpose of complying with a request of the Commissioner to make such an inspection, have like authority, and shall make report to the Commissioner of inspections made under such authority in such form as may be prescribed by the Commissioner, with the approval of the Secretary of the Treasury.

Any person who refuses or obstructs entry or inspection authorized by this section shall be punished by a fine of not more than $1,000, or by imprisonment for not more than one year, or both such fine and imprisonment.

Sec. 1207. That as used in this title the term "taxable year" shall have the same meaning as provided for the purposes of income tax in section 200. The first taxable year for the purposes of this title shall be the period between sixty days after the passage of this Act and December 31, 1919, both inclusive, or such portion of such period as is included within the fiscal year (as defined in section 200) of the taxpayer.

TITLE XIII.—GENERAL ADMINISTRATIVE PROVISIONS.

[This title fixes the duties, salaries, etc., of the administrative force of the Bureau of Internal Revenue and prescribes methods for the collection of the various taxes.]

TITLE XIV.—GENERAL PROVISIONS.

Sec. 1,400. (a) That the following parts of Acts are hereby repealed, subject to the limitations provided in subdivision (b);

(1) The following titles of the Revenue Act of 1916:

Title I. (called "Income Tax");
Title II. (called "Estate Tax");
Title III. (called "Munitions Manufacturers' Tax"), as amended;
Title IV. (called "Miscellaneous Taxes").

(2) The following parts of the Act entitled "An Act to provide increased revenue to defray the expenses of the increased appropriations for the army and navy and the extensions of fortifications, and for other purposes," approved March 3, 1917:

Title III. (called "Estate Tax");
Section 402 (called "Returns of Dividends").

(3) The following titles of the Revenue Act of 1917:

Title I. (called "War Income Tax");
Title II. (called "War Excess Profits Tax");
Title III. (called "War Tax on Beverages");
Title IV. (called "War Tax on Cigars, Tobacco, and Manufactures Thereof");
Title V (called "War Tax on Facilities Furnished by Public Utilities, and Insurance");
Title VI (called "War Excise Taxes");
Title VII (called "War Tax on Admissions and Dues");
Title VIII (called "War Stamp Taxes");
Title IX (called "War Estate Tax");
Title X (called "Administrative Provisions");
Title XII (called "Income-Tax Amendments").

(b) Such parts of Acts shall remain in force for the assessment and collection of all taxes which have accrued thereunder, and for the imposition and collection of all penalties or forfeitures which have accrued and may accrue in relation to any such taxes, and except that the unexpended balance of any appropriation heretofore made and now available for the administration of any such part of an Act shall be available for the administration of this Act or the corresponding provision thereof: Provided, That, except as otherwise provided in this Act, no taxes shall be collected under Title I of the Revenue Act of 1916 as amended by the Revenue Act of 1917, or Title I or II of the Revenue Act of 1917, in respect to any period after December 31, 1917: Provided further, That the assessment and collection of all estate taxes, and the imposition and collection of all penalties or forfeitures, which have accrued under Title II of the Revenue Act of 1916 as amended by the Act entitled "An Act to provide increased revenue to defray the expenses of the increased appropriations for the Army and Navy and the extensions of fortifications, and for other purposes," approved March 3, 1917, or Title IX of the Revenue Act of 1917, shall be according to the provisions of Title IV of this Act. In the case of any tax imposed by any part of an Act herein repealed, if there is a tax imposed by this Act in lieu thereof, the provision imposing such tax shall remain in force until the corresponding tax under this Act takes effect under the provisions of this Act.

Title I of the Revenue Act of 1916 as amended by the Revenue Act of 1917 shall remain in force for the assessment and collection of the income tax in Porto Rico and the Philippine Islands, except as may be otherwise provided by their respective legislatures.

Sec. 1401. That section 1100 of the Revenue Act of 1917 is hereby repealed, to take effect on July 1, 1919, and thereafter the rate of postage on all mail matter of the first class shall be the same as the rate in force on October 2, 1917: Provided, That letters written and mailed by soldiers, sailors, and marines assigned to duty in a foreign country engaged in the present war may be mailed free of postage, subject to such rules and regulations as may be prescribed by the Postmaster General.

Section 1107 of such act is hereby repealed, to take effect July 11, 1919.

Sec. 1402. That if any clause, sentence, paragraph, or part of this act shall for any reason be adjudged by any court of competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder of this act, but shall be confined in its operation to the clause, sentence, paragraph, or part thereof directly involved in the controversy in which such judgment has been rendered.

Sec. 1403. That the Revenue Act of 1916 is hereby amended by adding at the end thereof a section to read as follows:

"Sec. 903. That this act may be cited as the 'Revenue Act of 1916.'"

Sec. 1404. That the Revenue Act of 1917 is hereby amended by adding at the end there of a section to read as follows:

"Sec. 1303. That this act may be cited as the 'Revenue Act of 1917.'"

Sec. 1405. That this act may be cited as the "Revenue Act of 1918."

Sec. 1406. That all persons serving in the military or naval forces of the United States during the present war who have since April 6, 1917, resigned or been discharged under honorable conditions(or in the case of reservists, been placed on inactive duty), or who at any time hereafter (but not later than the termination of the current enlistment or term of service) in the case of the enlisted personnel and female nurses, or within one year after the termination of the present war in the case of officers, may resign or be discharged under honorable conditions (or, in the case of reservists, be placed on inactive duty), shall be paid, in addition to all other amounts due them in pursuance of law, $60 each.

This amount shall not be paid (1) to any person who though appointed or inducted into the military or naval forces on or prior to November 11, 1918, had not reported for duty at his station on or prior to such date; or (2) to any person who has already received one month's pay under the provisions of section 9 of the Act entitled "An Act to Authorize the President to Increase Temporarily the Military Establishment of the United States," approved May 18, 1917; or (3) to any person who is entitled to retired pay; or (4) to the heirs or legal representatives of any person entitled to any payment under this section who has died or may die before receiving such payment. In the case of any person who subsequent to separation from the service as above specified has been appointed or inducted into the military or naval forces of the United States and has been or is again separated from the service as above specified, only one payment of $60 shall be made.

The above amount, in the case of separation from the service on or prior to the passage of this Act, shall be paid as of this Act, and in the case of separation soon as practicable after the passage from the service after the passage of this Act shall be paid at the time of such separation.

The amounts herein provided for shall be paid out of the appropriations for "Pay of the Army" and "Pay of the Navy," respectively, by such disbursing officers as may be designated by the Secretary of War and the Secretary of the Navy.

The Secretary of War and the Secretary of the Navy respectively shall make all regulations necessary for the enforcement of the provisions of this section.

Sec. 1407. That the provisions of section 5 of the Act entitled "An Act making appropriations for the service of the Post Office Department for the fiscal year ending June 30, 1918, and for other purposes," approved March 3, 1917, relating to intoxicating liquors in interstate commerce, as amended by section 1110 of an Act entitled "An Act to provide revenue to defray war expenses, and for other purposes," approved October 3, 1917, be, and the same are hereby, made applicable to the District of Columbia.

Sec. 1408. That every person who on or after April 6, 1917, has entered into any contract, undertaking, or agreement with the United States, or with any department, bureau, officer, commission, board, or agency under the United States or acting in its behalf, or with any other person having contract relations with the United States, for the performance of any work or the supplying of any materials or property for the use of or for the account of the United States, shall, within thirty days after a request of the Commissioner therefor, file with the Commissioner a true and correct copy of every such contract, undertaking, or agreement.

Whoever fails to comply with such request of the Commissioner shall be guilty of a misdemeanor and shall be punished by a fine of not more than $1,000, or by imprisonment for not more than one year, or both.

The Commissioner shall (when not violative of the technical military or naval secrets of the Government) have access to all information and data relating to any such contract, undertaking, or agreement, in the possession, control, or custody of any department, bureau, board, agency, officer, or commission of the United States and may call upon any such department, bureau, board, agency, officer or commission for a full statement and description of any allowance for amortization, obsolescence, depreciation or loss, or of any valuation, appraisal, adjustment or final settlement, made in pursuance of any such contract, undertaking, or agreement.

Sec. 1409. That unless otherwise herein specially provided, this Act shall take effect on the day following its passage.

Passed the House of Representatives September 20, 1918.

Attest: SOUTH TRIMBLE,
Clerk.

Passed the Senate with amendments December 15 (calendar day, December 23,) 1918.

Attest: JAMES M. BAKER,
Secretary.

1% Per MONTH ON PLEDGE OF PERSONAL PROPERTY

THE PROVIDENT LOAN SOCIETY OF NEW YORK

Office Hours: 9 A. M. to 5 P. M. Saturdays, 9 A. M. to 4 P. M.; from first Saturday in June to first Saturday in September, both inclusive, 9 A. M to 1 P. M.

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Fourth Avenue, cor. 25th Street
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Grand St., cor. Clinton St.
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WANTED—GENERAL MERCHANDISE MAIL ORDER MAN WHO CAN COMMAND BIG SALARY

We want a general merchandise man thoroughly familiar with and competent to take complete charge of merchandising a mail order business. We are not interested in man who cannot command big salary—one with wide mail order experience, who is either now receiving or has offers of big salary as head merchandising man with mail order house. The proper man, and not the salary wanted, will determine the selection. All applications must be made in writing and will be held in strictest confidence.

LEONARD-MORTON & COMPANY,
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FESS OUT FOR SPEAKER.

Triangular Contest Promises to be a Lively One.

Special to The New York Times.

WASHINGTON, Feb. 6.—Representative S. D. Fess, Chairman of the Republican Congressional Committee, will announce tomorrow his candidacy for Speaker. It has long been expected that Mr. Fess would enter the field, although friends have advised him to give his support to Gillett and assure the defeat of Mann.

With his entrance into the field the Republicans will be plunged into a lively contest. Mr. Fess represents a progressive element of the party and, it is said, will receive strong support from the prohibition forces, which are interested in having drastic legislation enacted to enforce the prohibition amendment.

Mr. Fess has received assurance of support from his own State, Ohio, and from the Middle and Far West.

AMUSEMENTS.

Better 'Ole Songs

"When You Look In the Heart of a Rose."

FROM the trench scene of that great show, "The Better 'Ole," at the Cort Theatre—to every theatre, restaurant and home—has come this beautiful song, now sung by everybody, everywhere. It's a blend of lovable sentiment and charming melody that just fixes itself in your heart and stays there. Get it for your piano, talking machine or player piano.

Leo Feist, Inc., Feist Bldg., N. Y.

P. S.—You'll like these other "Better 'Ole" Songs—"Tommy," "My Word, Ain't We Carrying On," "Trip Across the Rhine," etc.

"Ullo!"

CENTURY THEATRE
Evgs. 8:30. Matinee Tomorrow 2:30.
The Play That Will Make the World Happy
MAETERLINCK'S
THE BETROTHAL
Economic Prices. Orchestra, $2.00-$1.50. Dress Circle, 500 Good Seats, $1. Balcony, 75c-50c. Seats Now for Lincoln's and Washington's Birthdays.

Auto Show NOW OPEN
MADISON SQUARE GARDEN and 69th REGIMENT ARMORY
10 A. M. TO 10.30 P. M.
Ticket Admitting both Buildings, 50c.

RULLMAN'S
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Metropolitan Opera Subscriptions
At Box Office Prices
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EVERYTHING AT THE Hippodrome
Matinee Today, Best Seats (Except Boxes) $1.00 Evgs. at 8:15.

B. F. KEITH'S PALACE
B'way & 47th St
Mat. Daily 25c $1
EDNA GOODRICH
RUTH ROYE
"A Toy Romance"
Norton & Lee
and THE GREATER MORGAN DANCERS

B. F. KEITH'S RIVERSIDE
BROADWAY AND 96TH ST.
SALLIE FISHER
CLIFTON CRAWFORD
MEHLINGER & MEYER
HALE & PATTERSON
TOTO, RUTH ROYE, etc

GREENWICH VILLAGE THEATRE | 4th St. & 7th Av. Phone Spring 6409
7th Av. Subway to Christopher St.
Opens Tom'w Ev., 8:30
Box Office Now Open.
HOBOHEMIA
A COMEDY OF GREENWICH VILLAGE

THE CHARITY BALL
for the N. Y. Nursery and Childs Hospital will take place on Friday evening, February 7th, at The Waldorf-Astoria. Tickets can be had at 2 East 64th Street, 35 East 37th Street, 4 Fifth Avenue, The Guaranty Trust Co., 5th Ave. and 43rd Street. Boxes at 20 West 11th Street and 112 East 64th Street.

OPERA TICKETS
Seats tonight, Caruso in Pagliacci. Galli-Curci, Hippodrome, Sun. Eve. All operas. Subscriptions bought, sold. 1438 B'way. (40-41 St.) Phones Bryant 7877-7878.

Longacre Thea. | Special Mat. Today at 2:30
ROBERT WHITTIER presents IBSEN'S "Ghosts"
WITH AN EXCEPTIONAL CAST.

Loew's American Roof 42d St., W. of B'way. Every Eve. at 8:15
ARTURO BERNARDI, Frank Morrell, Gallarini & Son, Saxton & Kolar, 5 other acts. | All Seats Reserved 25, 35, 50

COLUMBIA B'way & 47th | Twice Daily. | Pop. Prices
THE MAJESTICS with Florence Bennett.

CARNEGIE HALL
MONDAY EVE., Feb. 10 at 8:15
TESTIMONIAL TO MME.
Breshkovsky
"THE LITTLE GRANDMOTHER OF THE RUSSIAN REVOLUTION"
Auspices of the Civic Forum
Tickets, $1.50 to 25c., Now on Sale at Carnegie Hall Box Office.

SEVENTH BILTMORE
FRIDAY MORNING MUSICALE
Grand Ballroom, Hotel Biltmore.
This Morning at 11
"Biltmore Musicales Begin Promptly at 11.05."
EUGENE YSAYE
ANNA FITZIU
CYRENA VAN GORDON
Res. Seats $3, Box Seats $5, on sale at Biltmore Box Office. Mgt. R. E. Johnston. Knabe Piano.

GALLI-CURCI
SEATS FOR ALL PERFORMANCES of the CHICAGO & METROPOLITAN OPERA
OPERA TICKETS
Subscriptions bought, sold, exchanged. JACOBS TICKET OFFICE, NORMANDIE HOTEL, B'way and 38th St. TELS. GREELEY 4188, 4189, 4190, 6442.

Galli-Curci
Choice Seats for Sunday Evening.
HIPPODROME CONCERT
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SEATS ALL PARTS OF HOUSE NOW ON SALE.
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CHRISTIE
BRITAIN'S GREATEST PIANIST
Lincoln's Birthday at 3
AEOLIAN HALL
Mgt. Wm. J. A. Bailey
Mason-Hamlin Piano.

ICE SKATING TODAY
ICELAND, BROADWAY & 52D ST.

AMUSEMENTS.

METROPOLITAN OPERA
Tonight at 8, double bill, L'Oracolo. Easton, Braslau; Althouse, Scotti, Didur. Pagliacci. Muzio; Caruso, Montesanto. Cond., Moranzoni.
Sat. Mat. at 2. Carmen. Farrar, Romaine; Martinelli, Couzinou, Rothier. Cond., Monteux.
Sat. at 8 (75c to $3). Manon Lescaut. Muzio; Crimi, Montesanto, Segurola, Rossi, Bada. Cd., Papi.
Sun. Eve., 50c to $2. VERDI CONCERT. Hempel, Ponselle, Braslau; Kingston, Montesanto, Mardones, Rossi. Chorus and Orchestra. Conds., Papi & Setti.
Next Mon. at 8, Double Bill, Crispino. Hempel, Braslau; Scotti. Cond., Papi. Foll'd by Petrouchka. Galli, Bolm & Entire Ballet. Cond., Monteux.
Wed. (Lincoln B'day) Mat. at 2 ($1 to $5) Aida. Muzio, Claussen; Caruso, Whitehill. Cond., Moranzoni.
Wed. at 8, Faust. Farrar, Delaunois, Howard; Martinelli, Rothier, Chalmers. Cond., Monteux.
Thurs. at 8, Boris Godounow. Matzenauer, Delaunois; Didur, Althouse, Mardones. Cond., Papi.
Fri. at 8:15, Rigoletto. Barrientos, Perini; Hackett, De Luca, Rothier, Bada. Cond. Moranzoni.
BROOKLYN ACADEMY OF MUSIC
Tues. at 8, Double bill: Cav. Rusticana & Coq d'Or.
HARDMAN PIANO USED

AMY GRANT'S OPERA RECITALS
Hotel Plaza, Tuesdays, at 3:30.
February 11, "Tales of Hoffmann."
M. Terriberry, Sec., 78 W. 55th. Cir. 457.

LEXINGTON THEATRE. 51 St. - Lex. Ave. Phone Plaza 6024.
CHICAGO GRAND OPERA
To-night, "Lucia di Lammermoor." Galli-Curci, Dolci (Debut), Rimini. Cond., Campanini.
Sat. Mat., "Gismonda." Garden, Fontaine, Maguenat, Journet. Cond., Campanini.
Sat. Night (Popular Prices), "Madam Butterfly." Tamaki Miura, Lamont, Bouilliez, Pavloska. Cond., Polacco.
SUNDAY NIGHT, CAMPANINI CONCERT, N. Y. HIPPODROME
Mon., "Le Chemineau." Yvonne Gall, Maguenat, Baklanoff, Dua. Cond., Hasselmans.
Tues., "Cleopatre" (First time in N. Y.) Garden, Fitziu, Fontaine, Maguenat; Pavley-Oukrainsky Ballet. Cond., Charlier.
Wed., "Barber of Seville." Galli-Curci, Carpi, Stracciari, Trevisan, Arimondi. Cond., Campanini.
Thurs., "Loreley" (First time in N. Y.), Fitziu, Dolci, Macbeth, Rimini, V. Lazzari, Tell. Cond., Polacco.
Fri., "Jongleur de Notre Dame." Garden, Bouilliez, with divertissements by Pavley-Oukrainsky and ballet.

N. Y. SYMPHONY
SOCIETY
WALTER DAMROSCH, Cond'r.
Aeolian Hall, Tomorrow (Sat.) Morn. at 11
Symphony Concert for Children
Mr. Damrosch will explain
THE PERCUSSION INSTRUMENTS.
AEOLIAN HALL Sun. Aft., at 3,
Roosevelt Memorial Concert
Music symbolising the life and ideals of a great American.
"The Angel of Death"—Chadwick (first time in America), after Daniel Chester French's sculpture, Death, staying the hand of the sculptor as he finishes his masterpiece.
Beethoven's Fifth Symphony. Mouquet's "The Pipes of Pan" (flute solo—Daniel Maquarre). Prelude, Chorale and Fugue—Cesar Franck.
Seats at Box Office. Geo. Engles, Mgr.

AEOLIAN HALL, Tomorrow Afternoon at 3.
ANOTHER PIANO RECITAL. 50c to $2
BAUER
Mgt. Loudon Charlton. Mason & Hamlin Piano

Aeolian—Fri. Aft., Feb. 14 at 3.
—HELEN—
JEFFREY
—Second Violin Recital—
Mgt. Loudon Charlton. Mason & Hamlin Piano

Carnegie Hall—Tonight at 8:30.
BY POPULAR DEMAND
CAPT. CARPENTER, V. C.
of H. M. S. "VINDICTIVE," will
REPEAT AGAIN
His Famous Illustrated Lecture on
THE RAID OF ZEEBRUGGE.
$5 to 50c. plus Tax, at Agencies and Box Office.
Brooklyn Lecture | BROOKLYN ACADEMY OF MUSIC TO-MORROW EVE. AT 8:15
Mgt. I. B. Pond Lyceum Bureau, 50 E. 42d.

PHILHARMONIC
JOSEF STRANSKY....Conductor
Carnegie Hall, This Afternoon at 2:30
Soloist ETHEL LEGINSKA
(Yolanda Mero will be unable to appear.)
Beethoven Symphony "Eroica," Rubinstein Concerto No. 4; Chabrier.
Carnegie Hall, To-m'w (Sat.) Eve., at 8:30
Soloist GUIOMAR NOVAES
Chopin, Rachmaninoff "Scheherazade"
Tickets at Box Office, Felix F. Leifels, Mgr.

Carnegie Hall Lincoln's B'day, Feb. 12 Wed. Aft., at 3.
VIOLIN RECITAL—MAYO
WADLER
With LEO ORNSTEIN Pianist
Seats Now on Sale. Mgt. J. Dalber. Knabe

CARNEGIE HALL, Thurs. Aft., Feb. 20, 3.
RECITAL BY ARTHUR
RUBINSTEIN
POLISH PIANIST (Debut)
Mgt. R. E. Johnston, 1451 B'way. Sale of Seats opens Feb. 10 at Hall. Steinway Piano.

Carnegie Hall, Sunday Aft., Feb. 9, at 3.
HEIFETZ
Violin Recital. Tickets on sale at Hall.

Aeolian Hall, Tonight, at 8:30.
ORCHESTRAL
Society of New York
MAX JACOBS.........CONDUCTOR
Tschaikowsky, Symphony No. 5; Tragic Overture, Brahms; new American compositions by Wilson, Schroeder and Korn.
Tickets 25c to $1.50, at Box Office.

Aeolian Hall, Tues. Eve., Feb. 11, at 8:15.
LETZ QUARTET
HAYDN, BRAHMS, GRIEG
Assisting Artist: Louis Svecenski, Viola.
Tickets at Box Office & Helen Love, 1 W. 34th St.

Princess Theatre, Sunday, Feb. 9, 3 P. M.
SONG RECITAL
Penelope Davies
Tickets $2.00, Box Seats, $3.00. Management Miss Emma E. Coburn. Knabe Piano.

Aeolian Hall, Mon. Aft., Feb. 10, at 3
Piano Recital—(Steinway)
LEGINSKA
Tickets 50c to $2. Mgt. Haensel & Jones

PHILADELPHIA ORCHESTRA
TUES. AFT., CARNEGIE HALL, at 3:00,
FEB. 11 Soloist: MME. OLGA SAMAROFF, Pianist.
Tickets on sale at Box Office.

BROOKLYN.

BROOKLYN ACADEMY OF MUSIC
Tuesday Evening, Feb. 11.
Metropolitan Opera Company
Present Korsakoff's Pantomime
LE COQ D'OR
Sung by Mmes. Barrientos, Sundelius, Braslau. MM. Diaz, Didur, D'Angelo. Acted by Mmes. Galli and Smith. MM. Bolm and Bonfiglio.
Preceded by Mascagni's Opera
Cavalleria Rusticana
Mmes. Easton and Perini. MM. Crimi and Montesanto.
Seats at Box Office. $1.50 to $5.

BROOKLYN ACADEMY OF MUSIC
SAT. EVE., FEB. 8
Lecture and Motion Pictures on Sinking of H. M. S. Vindictive and
Raid on Zeebrugge
By the Man Who Did It
Capt. Carpenter, V.C.
Phone Prospect 6060 for Tickets.

AMUSEMENTS.

AMERICA'S FOREMOST THEATRES AND HITS UNDER THE DIRECTION OF LEE & J. J. SHUBERT.

WINTER GARDEN B'way and 50th St. Eves. at 8:00.
Moves to 44th St. Theatre Next Monday
MATINEE TOMORROW AT 2.
AL JOLSON
And Incomparable Company of 150 in
44th Week In New York. SINBAD 44th Week In New York.
Beginning Wed. Night, Feb. 12. Seats Now.
Winter Garden's Mid-Winter Extravaganza Monte Cristo, Jr.
Sunday Night Concert
BIGGEST AND BEST BILL IN TOWN.

CENTURY GROVE—Roof of Century Theatre
NEW CENTURY AT 11:30—A SENSATION! Phone Col. 8800.
MIDNIGHT WHIRL

PLAYHOUSE 48th St., East of Broadway. Evenings 8:30.
Matinees Tom'w, Wed. & Thurs.
7TH MONTH IN N. Y.
America's Finest Young Actress
ALICE BRADY
Personally in FOREVER AFTER
ASK SOMEBODY

48TH ST. Thea., E. of B'way. Evs. 8:30. Last 3 Times. Last Mat. Tom'w, 2:30.
MARY NASH in
THE BIG CHANCE
NEXT MONDAY Seats Now
THE NET

BOOTH Thea. 45th St., W. B'way. Evs. 8:30. Mats. Tom'w & Wed., 2:30.
A. H. WOODS Presents
THE WOMAN IN ROOM 13

ELTINGE West 42d St. Evs. at 8:30. Mats. Wed. (Pop.) & Sat., 2:30.
"UP IN MABEL'S ROOM"

REPUBLIC West 42d St. Eves. at 8:30. Mats. Tom'w & Wed., 2:30.
FLORENCE REED in
ROADS of DESTINY

HUDSON WEST 44TH ST. Eves. at 8:15. Mats. Tom'w & Wed., 2:15.
Louis MANN & Sam BERNARD
in "FRIENDLY ENEMIES"

39TH ST. Thea., Ph. Bry. 412. Evs. 8:30. Mats. Tom'w & Wed., 2:30.
The Laugh Play
Keep It To Yourself
"BREAKS ALL RECORDS."—Post.

SELWYN Thea., W. 42d St. Eves. 8:30. Mats. Tom'w & Wed., 2:30.
JANE COWL
THE CROWDED HOUR

MAXINE ELLIOTT'S Thea. West 39th Street
TEA for 3 The Comedy Hit
Eves. 8:30. Mats. Tom'w & Wed., 2:30.

LYRIC 42d St., W. of B'way. Eves. 8:30. Mats. Tom'w & Wed., 2:30.
THE SEASON'S HIT with RICHARD BENNETT 6TH BIG MONTH
Roland West's Thriller of Thrillers
UNKNOWN PURPLE

CENTRAL 47th & B'way. Evs. 8:15. Mats. Tom'w & Wed., 2:15.
A Musical Play—Different
SOMEBODY'S SWEETHEART
Sun. Eve. Concert—14 Rousing Acts

CASINO B'way & 39th. Evenings 8:15. Mats. Tom'w & Wed., 2:15.
Jolly Musical Romance Some Time with ED. WYNN

ASTOR 45th Street & B'way. Evenings 8:15. Mats. Tom'w & Wed., 2:15.
EAST IS WEST
A New Comedy with FAY BAINTER.

BELMONT 48th St., E. of B'way. Evs. 8:30. Mats. Tom'w & Wed., 2:30.
WHITESIDE 3RD MONTH
in THE LITTLE BROTHER with TYRONE POWER.

SHUBERT-RIVIERA, B'y & 97. Evs. 8:15. Mat. Tom'w, 2:15. ROCK-A-BYE BABY. Next Week, Wm. Hodge, "A Cure for Curables"

SHUBERT 44th St., W. of B'way. Evs. 8:15. Matinees Tom'w & Wed., 2:15.
"GOOD MORNING JUDGE"
GEORGE HASSELL MOLLIE KING CHARLES KING

44th ST. Thea., Just W. of B'way. Evs. 8:15. Last Matinee Tomorrow, 2:15.
SMARTEST MUSICAL SHOW IN TOWN. LAST 3 TIMES
LITTLE SIMPLICITY Prettiest Girls in the World
MON., Feb. 10 Al Jolson in Sinbad Moves here from Winter Garden.

Broadhurst 44th, W. of B'way. Evs. 8:15. Mats. Tom'w, Feb. 12 & Thurs.
Riotous Musical Comedy MELTING OF MOLLY

LITTLE THEATRE 44th. West of B'way
Beginning MONDAY NIGHT Seats Today
OLIVER MOROSCO presents
A New Farce of Honeymoon Happenings
"Please Get Married"
with ERNEST TRUEX, EDITH TALIAFERRO and A TYPICAL MOROSCO CAST

VANDERBILT 48th, E. of B'way. Evs. 8:30. Mats. Tom'w & Wed., 2:30.
Rachel Crothers' Brilliant Comedy,
A LITTLE JOURNEY
With Estelle Winwood & Cyril Keightley

MOROSCO HAS THE HIT
MATINEES TOMORROW & WEDNESDAY
COURTENAY AND WISE
IN THE BIG FUN HIT CAPPY RICKS

FULTON THEATRE
MME. KALICH in "THE RIDDLE: WOMAN."
will positively resume her engagement
TONIGHT (Fri.) AT 8:30.

COMEDY 41st, E. of B'way. Evs. 8:30. Last Mat. Tom'w, 2:30. Last 3 Times
THE CLIMAX —with— ELEANOR PAINTER
Beginning NEXT MONDAY. Seats Now.
A New Comedy "TOBY'S BOW" with NORMAN TREVOR
Mats. Wed. (Lincoln's B'day), Thurs. & Sat.

LONGACRE WEST 48th St., Evs. 8:30. Matinee Tomorrow, 2:30.
MARIE CAHILL in the new comedy, "TRIUMPH."—Sun.
Just Around the Corner

French Thea. du Vieux Colombier
65 W. 35. Ev. 8:15. Mat. Tom'w, 2:15.
THIS WEEK L'AMI FRITZ
Seats 50c to $2. Sat. Night Pop. Prices.

BIJOU 45th, W. of B'way. Evs. at 8:30. Mats. Tom'w & Wed., 2:30.
H. B. WARNER in Sleeping Partners with IRENE BORDONI

PRINCESS Matinees Tom'w & Wed., 2:15. Evenings at 8:20.
Smartest & Brightest of All Princess Musical Successes. OH, MY DEAR!
"BETTER THAN 'OH, BOY.'"—N. Y. Herald.

NORA BAYES 44th, W. B'way. Evs. 8:15. Mats. Tom'w & Wed., 2:15
NORA BAYES LADIES FIRST
Nora Bayes Nifty Sunday Nite

MANHATTAN Opera Ho., 34th, W. B'way. Evs. 8:15. Mats. Tom'w & Wed.
MARJORIE RAMBEAU
In Her Favorite Role EYES OF YOUTH
25c. to $1.50. Always 500 Orch. Seats at $1. Seats Now Lincoln's, Washington's Birthdays.

PLYMOUTH West 45th Street. Evs. 8:30. Mats. Tomorrow & Wed., 2:30.
JOHN BARRYMORE in Tolstoi's REDEMPTION.

SPECIAL—PLYMOUTH THEATRE TOMORROW MORNING AT 10:30.
WALTER HAMPDEN-HAMLET
"Easily the unique event of the dramatic year."—Louis V. De Foe, World.

PARK Columbus Circle, 59th | Phone 9590 Col. | Evs. 8:15. Mats. Tom'w & Wed.
SOCIETY OF AMERICAN SINGERS.
NOTABLE ALL-STAR REVIVAL
The National American Comic Opera.
ROBIN HOOD
THE GREATEST CAST EVER ASSEMBLED IN COMIC OPERA

LOEW'S 7th Av. at 125th St. Eves. 25c to $1. Mat. Sat., 25c to 75c.
"BUSINESS BEFORE PLEASURE"
Next Week, Mary Nash, "The Big Chance."

NEW YORK'S LEADING THEATRES AND SUCCESSES

EMPIRE Broadway & 40th St. Evs. 8:20. Matinees Sat. & Wed., 2:20.
"BARRIE AT HIS BEST."—Times.
William Gillette | BARRIE'S BEST PLAY.—Herald | Dear Brutus
"To have this play in New York is indeed good fortune."—Eve. Sun.

Henry Miller's Thea., 124 W. 43 St. Evs. 8:30. Mats. Tom'w & Wed., 2:30.
MRS. FISKE
in "Mis' Nelly of N' Orleans"
By LAURENCE EYRE
A COMEDY OF MOONSHINE MADNESS AND MAKE-BELIEVE

LIBERTY West 42d St. Evenings at 8:30. Mats. Sat. & Wed., 2:30.
LEO DITRICHSTEIN
in HIS GREATEST TRIUMPH
The MARQUIS de PRIOLA

GLOBE B'way, 46th St. Nights 8:20. Mats. Sat. & Wed., 2:20.
JULIA SANDERSON JOSEPH CAWTHORN
Sam Hardy "The CANARY" Doyle & Dixon
Maud Eburne

KNICKERBOCKER THEATRE, B'way & 38th St.
Evgs. 8:15. Matinees Sat. & Wed., 2:15.
JOHN CORT'S NEW MUSICAL COMEDY
LISTEN LESTER!

Punch & Judy 49th, E. of B'way. Evs. 8:30. Mats. Tue., Fri., Sat., 2:30.
STUART WALKER'S SEASON
3 Plays by LORD DUNSANY. "The Golden Doom," King Argimenes & the Unknown Warrior
"The Gods of the Mountain." Mat. To-day

MATINEE TODAY AT 2:30.
LIGHTNIN Eve. at 8:30. Matinee Today, Saturday & Wed.
GAIETY, B'way & 46 St.
PEGGY WOOD AND ANOTHER SMITH-GOLDEN HIT
3 Wise Fools Evs. at 8:30. Mats. Wed. & Sat., 2:30.
CRITERION, B'way & 44 St.

HARRIS THEA. W. 42d St. Evs. 8:30. Matinees Wed. (Pop.) & Sat., 2:30.
The New Sensation of Spirit Mystery!
THE INVISIBLE FOE
TREMENDOUS HIT! "Not a war play."

NEW AMSTERDAM THEATRE W. 42d St.
EVS. 8:15. MATINEES SAT. & WED., 2:15.
KLAW & ERLANGER'S NEW, HILARIOUS MUSICAL COMEDY
THE VELVET LADY
SMOOTH! CHIC! SMILING! SLEEK!
WILL MAKE YOU LAUGH THROUGHOUT THE WEEK!

ATOP NEW AMSTERDAM THEATRE
Ziegfeld 9 o'Clock Revue & Midnight Frolic
TWO ENTIRELY DIFFERENT SHOWS

Cohan & Harris West 42d St. Evs. 8:20. Mats. Sat. & Wed., 2:20.
Most Fascinating Play Ever Written
THREE FACES EAST
Hundreds turned away at every performance.

BELASCO West 44th St. Evenings 8:30. Mats. Tom'w & Thurs., 2:20.
FRANCES STARR
in "TIGER! TIGER!" A New Play by Edward Knoblock

GEO. M. COHAN'S THEATRE, B'way and 43d St. Bryant 392.
EVS. 8:20. MATINEES SAT. & WED., 2:20.
THE CUTE LITTLE PLAY THAT TURNS 'EM AWAY. "A PRINCE THERE WAS"
GEO. M. COHAN As the Prince

LYCEUM West 45th St. Evenings at 8:30. Matinees Tom'w & Thurs., 2:30.
DAVID BELASCO PRESENTS
DADDIES

CORT West 48th St. Evs. 8:20. Mats. Sat. & Wed., 2:20.
'Ullo! 'ere's a 'ole. The Better 'Ole
With MR. and MRS. COBURN

STANDARD B'way, 90th St. Eves. 25c to $1. Mat. Tom'w
PATRICIA COLLINGE "TILLIE"
Next Week—Fiske O'Hara, "Marry in Haste"

MOTION PICTURES.

THE FAMOUS ROOSEVELT PICTURE
"OUR TEDDY"

He dropped a depth bomb into the N. Y. Legislature at 23. "A regular cyclone."

The Dramatic Life Story Made With His Consent and Approval.
LAUGHS! CHEERS! THRILLS!
TO-DAY, TO-MORROW AND SUNDAY.
Big T. R. Celebration Sat. and Sun. Don't miss it!
81ST ST. THEATRE
"The House Beautiful." 81st on B'way.

STRAND B'way at 47th St.
John Barrymore in "Here Comes the Bride." Soloists, Comedy. STRAND ORCHESTRA.

LOEW'S NEW YORK THEA. & ROOF
Cont. 11 A. M. to 11 P. M. Roof to 1 A. M. 10, 20, 30
PEGGY HYLAND, "Girl With No Regrets."
MONROE SALISBURY, "Millionaire Pirate."

RIVOLI B'way, 49th St. 20, 30, 65. Lgs. $1
WM. S. HART "Breed of Men" RIVOLI ORCHESTRA
RIALTO Times Square 20—30—60.
Cecil B. DeMille's "Don't Change Your Husband." Soloists. RIALTO ORCHESTRA

PLAZA Madison Avenue at 59th Street. Continuous Daily, 1 to 11 P. M.
Tom Moore, "Go West, Young Man!"
Charlie Chaplin, "A Dog's Life."

FIRST.
In January The New York Times published a greater volume of advertising than any other New York newspaper.—Advt.

MISSES CASSEL AND WAGNER DEFEAT MISS GOSS AND MRS. WOOD IN TENNIS BATTLE

WOMEN NET STARS WIN EASY VICTORY

Attack of Norse Girl and Boston Partner Overwhelms Mrs. Prichard and Mrs. Mills.

TO PLAY FINALS TODAY

Miss Cassel and Miss Wagner Are Winners in One of Best Matches Seen in Tournament.

Miss Molla Bjurstedt and Miss Eleonora Sears won their way into the finals of the women's cup doubles at the Heights Casino yesterday afternoon by winning an easy victory from Mrs. W. H. Prichard and Mrs. D. C. Mills. The path to the finals was not so smooth for Miss Clare Cassel and Miss Marie Wagner, for in defeating Miss Eleanor Goss and Mrs. Rawson Wood they had a battle on their hands every minute, and it was only after a hard fought match that they finally came through to a victory at 6—3, 8—6.

The finals in the doubles will be played this afternoon. The semi-finals in the women's cup singles will be played this morning when Miss Bjurstedt will oppose Mrs. de Forest Candee and Miss Eleanor Goss will play Miss Marie Wagner. As these events bring together some of the best women racquet wielders in the game, the competion is sure to be interesting.

It would require the most superior tennis to oppose successfully a combination as strong as Miss Bjurstedt and Miss Sears, so the downfall of Mrs. Prichard and Mrs. Mills was expected. The Norse girl and her Boston partner smashed their way to victory with a vigorous game which was difficult to battle against. Both are such accomplished and skillful experts of the court that their performance was a delight to witness. In the first set, Mrs. Prichard and Mrs. Mills managed to win a game, but in the second set the other combination worked so smoothly that the match ended with a love set. The winners used a variety of tactics which kept their opponents bewildered. They had all the tricks of the game at their command and brought them into play at will.

The defeat of Miss Goss and Mrs. Wood, however, did not come until after one of the best matches that has ever been seen in a women's tournament at the Casino courts. There was a time in the second set when they had the upper hand and were going at such a terrific pace that it looked as if Miss Wagner and Miss Cassel were facing a sure defeat. Miss Goss's service was never more effective and in this second set Miss Wagner and Miss Cassel were at a decided disadvantage when they tried to meet the terrific attack. Miss Goss's work was easily the feature of the match.

This pair lost the first set 6—3. Miss Wagner and Miss Cassel got away to an excellent start and carried the play along so swiftly that they had their opponents 4—1 on games. Miss Goss and Miss Wood managed to halt the attack temporarily, but their defense was not sustained enough to hold off defeat.

The second set, however, saw Miss Goss and Mrs. Wood going at top speed and at such a pace that Misses Wagner and Cassel could not diagnose the play. By a most dazzling sort of a rally, Miss Goss and her partner had their opponents 5—1 on games and victory was easily within their grasp. Miss Goss had the service in the seventh game and her drives were just as swift and difficult as ever to return. Mrs. Wood, playing close to the net, missed a couple of strokes and the complexion of the game changed. It was in this game that Miss Wagner and Miss Cassel were first able to break through Miss Goss's service and this proved to be the turning point of the match.

Miss Wagner and Miss Cassel immediately took advantage of this "break" and settled down to a steady hard game. They directed their attack against Mrs. Wood whenever possible, and when once they had their opponents on the run they piled up point after point with alarming rapidity. Miss Goss and Mrs. Wood were unable to check the attack and it became more aggressive in each game. They managed to carry the score to a second deuce at 6—all and then Miss Cassel sent over some brilliant passing drives and the set and match were won.

The summaries:

Heights Casino Women's Cup Singles.—Fourth Round—Miss Eleanor Goss defeated Miss Helene Pollak, 6—2, 6—1.

Heights Casino Women's Cup Doubles.—Miss Molla Bjurstedt and Miss Eleonora Sears defeated Mrs. W. H. Prichard and Mrs. D. C. Mills, 6—1, 6—0; Miss Claire Cassel and Miss Marie Wagner defeated Miss Eleanor Goss and Mrs. Rawson Wood, 6—3, 8—6.

BALK AT NEW CONTRACTS.

McGraw and Huggins Confer with Holdouts.

That familiar personage of baseball's off season, the holdout, is already making himself heard, and with Manager McGraw out in Higginsport, Ohio, trying to talk sense to Slim Sallee and Manager Huggins of the Yanks deliberating with Derrill Pratt and Frank Baker, the annual argument about major league salaries is under way.

It is expected that the loudest of the holdouts will be silenced, however, when the managers get a chance to explain to them the difference between the contracts this season and last. As the club owners explain it, the difference is simply this: The players will be paid a monthly salary for the playing season. This monthly salary in the majority of cases is just as large as it always has been, but the season will be one month shorter.

A player who received $500 or $600 a month for the last few seasons will get the same this year, only there will be one month salary chopped off on account of shaving the season from 154 to 140 games. The total amount of the salary of course will be smaller than last season and this is the fact that makes the players balk. It will take some diplomacy and an unlimited amount of argumentation in many cases to make the baseball players understand the situation, but in the end it is believed that they will see that the position taken by the club owners is sound.

Among the most notable of the holdouts thus far is Babe Ruth of Boston, who says that he will demand a higher salary than last season—thatis, he will demand more for five months work this season than he got for six months work in the past. The club owners have a lot of arguments to place before the holdouts, nevertheless, and they expect that these will be effective in the end. The ball players who look ahead a little will see that if baseball regains its former popularity this season, and there is every indication that it will, it will mean greater things for them in the season of 1920.

The club owners knew that a policy of retrenchment which would lessen the players' salary for the season would cause no end of trouble, and they decided to make the season shorter. The retrenchment comes in the length of the season and not in the monthly pay envelope. So in reality the ball player this season is going to receive just as much for his services in proportion to the length of the actual playing season as he has in the past.

Ernie Shore, the tall lanky pitcher who came to the Yanks in the big deal with the Boston Red Sox, was in town yesterday and called on the club officials. Shore has been an Ensign in the navy, and outside of pitching a couple of games for his service team, he played no baseball last season. Shore is in fine shape, and says he is anxious for the Spring training season to start.

Shore's contract was sent to his home in East Bend, N. C., but he has not yet received it. He had a short talk with Colonel Huston of the New York Club, and as the two smiled when parting, it is believed that Shore and the club will have no difficulty in coming to terms. Shore should rank with Bob Shawkey as one of the mainstays of Huggins's pitching staff. He has by no means reached the top of his playing powers, and he anticipates a better season than he has ever had before.

Another one of the Boston players who came to the Yanks in this same deal, Duffy Lewis, has left his home in California and is expected here next week. Lewis will talk over terms with the club and there is no doubt that the slugging outfielder will be on deck when the Yanks pull out for Florida.

Eddie Cicotte Signs Up.

CHICAGO, Feb. 6.—Eddie Cicotte, veteran pitcher with the Chicago Americans, signed a contract for the 1919 season tonight.

YALE CLUB LEADS SQUASH TOURNEY

Eli and Columbia Teams Defeat Harvard and Princeton Quintets on Court.

Standing of the Clubs.

	Won.	Lost.	P. C.
Yale	4	1	.800
Harvard	3	2	.600
Columbia	2	3	.400
Princeton-Squash	1	4	.200

Yale Club and Columbia Club squash teams were the victors yesterday in the metropolitan championship squash tennis tournament under the auspices of the National Squash Tennis Association. The Eli contingent defeated the Harvard Club quintet on the latter's court by a score of 4 matches to 1. This victory placed the Yale men in the lead in the chase for the championship, with a record of four victories and one setback. Columbia Club, on the Blue and White court, scored in similar fashion over the Princeton Squash Club, the score being 4 matches to 1.

Lieutenant H. R. Mixsell of the Princeton Squash Club dropped his army duties long enough to compete for his club and avert the humiliation of a whitewashing. Lieutenant Mixsell, who is the Class B squash tennis champion, engaged Lieutenant Jay Gould, former court tennis title holder, in what proved to be the only match lost by the Columbia Club. This was Lieutenant Mixsell's first competitive appearance in a year, while Lieutenant Gould was participating in his first squash match in two years. The Class B champion showed flashes of his known form and won, after dropping the first game, by 7—15, 15—11, and 15—8.

Lieutenant Gould displayed surprising ability, and forced his rival to the limit before bowing in defeat. The Columbia Club player played a strong game in the opening set, driving the ball hard and forcing the play continually and effectively. This game went to Lieutenant Gould by 15—7.

W. Adams produced a surprise in the match between Yale and Harvard when he scored over J. W. Burden, the Crimson leader, by scores of 18—15, 15—6. This match was replete with set games. Donald McKay defeated J. V. Onatavia, Jr., of Harvard, in their match, by 15—7, 18—15, but narrowly escaped serious injury in accomplishing his success. In the second set, when McKay was standing in the centre of the court, he was struck in the eye by the ball. Onatavia played brilliantly in this game, but lost after a series of errors and erratic plays.

Prentice Sanger won the only match for Harvard when he defeated J. A. Vietor by 17—14, 15—8.

The summaries:

YALE CLUB vs. HARVARD CLUB.

D. McKay, Yale Club, defeated J. V. Onatavia, Jr., Harvard Club, 15—7, 18—15; L. Platt, Yale Club, defeated F. H. Davis, Harvard Club, 18—13, 15—11; P. Sanger, Harvard Club, defeated J. A. Vietor, Yale Club, 17—14, 15—8; H. W. Carhart, Yale Club, defeated Captain E. A. E. Ellis, Harvard Club, 16—17, 18—14, 15—4; W. Adams, Yale Club, defeated J. W. Burden, Harvard Club, 18—15, 15—6.

Score—Yale Club, 4 matches, Harvard Club, 1.

COLUMBIA CLUB vs. PRINCETON-SQUASH CLUB.

R. L. Strebeigh, Columbia Club, defeated Dr. A. D. Mittendorf, Princeton-Squash Club, 15—12, 18—14; Lieutenant F. Kidde, Columbia Club, defeated H. Tobey, Princeton-Squash Club, 15—6, 11—15, 15—9; Lieutenant H. R. Mixsell, Princeton-Squash Club, defeated Lieutenant Jay Gould, Columbia Club, 7—15, 15—11, 15—8; H. D. Buckley, Columbia Club, defeated J. A. Cruse, Princeton Squash Club, 15—9, 15—12; Fred S. Keeler, Columbia Club, defeated H. Sterns, Princeton-Squash Club, 15—5, 15—7.

Score—Columbia Club, 4 matches. Princeton-Squash Club, 1.

APPROVE SERVICE GAME.

Army and Navy Elevens May Play at Polo Grounds.

Special to The New York Times.

ANNAPOLIS, Md., Feb. 6.—Information which is credited at the Naval Academy has been received here that the heads of the departments at Washington have approved the playing of the football game between the elevens of the naval and military academies at the New York Polo Grounds on Nov. 29 next. This is a week later than the date reserved on the schedules of the two institutions, and will make possible the playing of another game by each. It is also believed that the baseball game will be played between the two on May 31 and that the midshipmen will be permitted to send a team to the tournament of the Inter-collegiate Fencing Association and crews to the American Henley.

ANOTHER JUNE GOLF DATE.

Connecticut Association to Hold Championship at New Britain.

Another June date was added to that already overcrowded month when the Connecticut Golf Association at its annual meeting decided to hold its championship tournament on June 26, 27, and 28 over the links of the Shuttle Meadow Club. This course is near New Britain. The dates conflict with the Apawamis invitation meeting, but, as most of Connecticut is outside of the metropolitan fifty-five-mile limit, it really makes little difference.

The 1918 officals were re-elected, as follows: President—Henry H. De Loss of Brooklawn; Vice President—James T. Soutter of Greenwich; Secretary-Treasurer Edwin Morris of Hartford.

Word has been received that Mike Brady, the Massachusetts open champion, who rumor had it was going to locate with a club in the metropolitan district, has signed up with the Oakley Country Club, the organization he was with before going to the Coast. Brady's name was mentioned in connection with the Hollywood berth, and it was said that an offer was also made by the Atlanta Athletic Club.

ELEVEN FOR BARNARD FIVE.

Downs Berkeley-Irving Basket Ball Team by 21 to 6.

A well-sustained offensive in the second half gave the Barnard School basket ball team a one-sided victory over Berkeley-Irving School's quintet on the former's court yesterday, by a score of 21 to 6. This victory gave the Barnard School team its eleventh success in twelve games. The Barnard contingent swept aside the defensive efforts of Berkeley-Irving in the closing half and piled up points in quick succession.

ERASMUS BEATS MARQUAND.

Flatbush Five Wins by Score of 19 to 14.

Erasmus Hall High School's basket ball team defeated Marquand yesterday at Erasmus court by the score of 19 to 14. Goebel, for Erasmus, was in great form, and practically won the game for his team. At the end of the first half Marquand led by 11 to 9. Camidon, for the latter, was the only substitute to enter he game.

SWIM MEET CALLED OFF.

C. C. N. Y. and Princeton Forced to Postpone Contests.

Eli Friedman, manager of the swimming team of the College of the City of New York, has called off the dual swimming met and water-polo game with Princeton, which was scheduled to take place in the Princeton natatorium tonight. The postponement was found necessary because the Faculty Committee on athletics would not give their sanction to an intercollegiate which was scheduled while examinations are being held.

UNGER SAVES GAME BY A GREAT RALLY

Class C Billiard Champion Pulls Match with Neustadt from Fire.

Ferdinand A. Unger of Newark, N. J., national Class C amateur 18.2 balkline billiard champion, turned victory into defeat last night in his game against Joseph Neustadt, the young Brooklyn amateur, in the national Class C 18.2 balkline title tournament at Lawler Brothers' Academy in Brooklyn. The score at the end of forty-five innings of such tense and spectacular play as has seldom been surpassed in a championship tournament of this class favored Unger by 150 to 144. Unger averaged 3 15-45, while his rival for the title averaged 3 12-44.

A run of 39 points in his thirtieth inning saved his title for Unger. This brilliant cluster, which equaled the high run record of the tournament, also made by Unger, placed the titleholder within striking distance of his formidable opponent, with the score at 118 to 102 in Neustadt's favor. Five innings later Unger gathered in 23 points in another impressive display of form and took the lead by 137 to 125.

The titleholder never relinquished his advantage thereafter, although a run of ten buttons in his forty-third inning placed Neustadt within two points of Unger, the score being 145 to 143.

The contest was witnessed by a crowd which taxed the capacity of the Lawler Brothers' Academy. Some venturesome spectators utilized ladders, placed at the back of the seating facilities, so that they could glance over the heads of their more fortunate companions and watch the match.

Neustadt got off well. A run of eighteen in his sixth inning gave him 22 points to Unger's 6 for the same period. In his tenth inning Neustadt collected 19 points, increasing his margin to 44 to 6. The Brooklyn youngster continued his brilliant play, leading at the sixteenth inning by 72 to 23, and at the twenty-sixth inning, by 111 to 63.

Then came Unger's victorious rally, which started in the thirtieth inning with his cluster of 39, continued when he took the lead with a run of 23 points in the thirty-fifth inning, and kept him in front to the finish.

The result of the game creates a tie between Unger and Neustadt, who have each won five contests and lost one. They will cross cues this evening in the deciding match of the tournament.

The score:

F. A. Unger—3 0 1 0 2 0 0 0 0 0 1 1 1 5 7 2 6 0 4 1 6 11 9 0 1 2 0 0 0 39 0 11 0 1 23 2 3 0 0 0 2 9 1 1 4—150. Average—3 15-45. High runs—39 and 23.

J. Neustadt—2 0 1 0 1 18 3 0 0 19 3 1 0 7 1 16 0 4 2 9 8 0 1 0 5 10 0 1 2 4 0 2 2 2 1 0 6 0 1 0 1 0 10 1—144. Average—3 12-44. High run—19.

Cannefax Cuts Otis's Lead.

Robert Cannefax of St. Louis, former three-cushion carrom billiard champion, defeated C. S. Otis of Brooklyn last night in the second block of their 150 point three-cushion match at the Rational Recreation Academy in Brooklyn by a score of 61 to 50 in seventy innings. This victory enabled Cannefax to decrease his rival's lead by eleven points. Cannefax made a high run of 7, while Otis had two runs of 5 points. The total score now favors Otis by 100 to 93.

Spence Wins by a Single Point.

D. L. Spence defeated James Cosgrove last night in the Class A three-cushion billiard tournament of the A. A. B. A. at Thum's Academy in a closely contested game by the score of 50 to 49 in ninety-seven innings. Spence made a high run of 3, while his opponent's highest was 4.

C. C. N. Y. to Play Wesleyan.

The City College basket ball team will not play Princeton next Saturday night. Instead it will take on the Wesleyan five on the local court. The lavender quintet is hard at work preparing for the game.

YALE ELEVEN LOSES GATES.

Captain of Team to Finish Course in Spring.

Special to The New York Times.

NEW HAVEN, Conn., Feb. 6.—Yale has lost Artmas Gates as football Captain for next season's football team. He has another season in athletics, but has decided to return from military service at once and to complete his college course this Spring. He will arrive at college in about three weeks. Another star of the famous 1916 eleven who has decided to come at once to college and finish his course this Spring, instead of taking another year and playing football next season, is Howard Baldrige who, with Gates, played tackle three seasons ago.

Gates's decision will probably cause the candidate for the Yale team to decide to elect a Captain at their meeting tomorrow night. Jim Braden, Tim Callahan and Chester La Roche of the 1916 eleven have decided to remain in college next Fall. Spring plans will be announced by Professor Robert Corwin, head of the Board of Athletic Control, at tomorrow night's meeting. Spring practice will start in April.

Eddie Collins Out of Marines.

PHILADELPHIA, Feb. 6.—Eddie Collins of the Chicago Americans, who enlisted in the marines and was stationed at the Quartermaster's Depot here during the war, has been discharged from the service, it became known today. He will join the White Sox when they go to their Spring training grounds.

FLETCHER SIGNS CONTRACT.

Giants' Shortstop to be Captain of Team This Year.

Arthur Fletcher, the veteran shortstop of the Giants, has signed his 1919 contract with the New York Club, it was announced last night by Secretary John B. Foster. Manager John McGraw, who is making a flying visit through the West to round up a number of prospective holdouts, stopped off in Collinsville, Ill., the home of Fletcher, and signed the player.

Fletcher will be Captain of the Giants this year. He was not among the holdouts and no trouble was anticipated in getting his signature to the contract. He is reported to be anxious for the training season to begin.

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What Car It Shall Be

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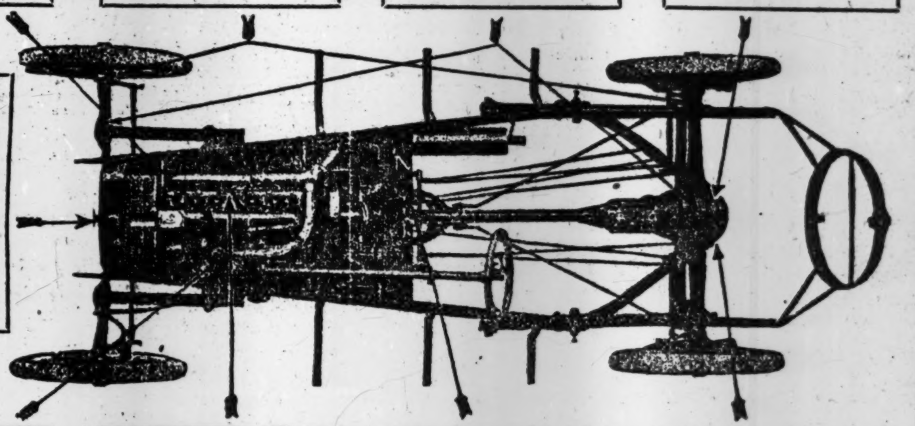
Auburn	1595.00
Davis	1595.00
Westcott	2190.00
Velie	1565.00
Liberty	1570.00

Timken Axles	
SAXON	$1195.00
Peerless	2975.00
Cadillac	3400.00
Hudson	2850.00
Westcott	2190.00
Chalmers	1565.00
Premier	2585.00
Velie	1565.00
Cunningham	4250.00
Daniels	3850.00

Timken Bearings	
SAXON	$1195.00
Packard	4800.00
Locomobile	6600.00
Pierce-Arrow	6650.00
Cadillac	3400.00
Peerless	2975.00
Kissel	2700.00
Hudson	2850.00
Chalmers	1565.00
Oldsmobile	1295.00
Winton	3850.00
Jordan	2600.00
Marmon	4180.00
Apperson	2400.00

Spiral Bevel Gear	
SAXON	$1195.00
Cadillac	3400.00
Cole	2795.00
Franklin	2450.00
Haynes	2625.00
Hudson	2850.00
Locomobile	6600.00
Marmon	4180.00
Mercer	4500.00
National	2450.00
Paige	1550.00
Pierce Arrow	6650.00
Premier	2585.00
White	5000.00

Fedders Radiator	
SAXON	$1195.00
Pierce Arrow	6650.00
Packard	4800.00
Winton	3850.00
White	5000.00
Stutz	2985.00
Kissel	2700.00
Haynes	2625.00
King	2150.00
Murray	2800.00
Davis	1595.00
Lexington	1785.00
Westcott	2190.00
Apperson	2400.00
National	2450.00



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Stutz	2985.00
Marmon	4180.00
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Cole	2795.00
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Jordan	2600.00
Kissel	2700.00

Remy Ignition	
SAXON	$1195.00
Auburn	1595.00
Chalmers	1565.00
Haynes	2625.00
Kissel	2700.00
Paige	1550.00
Reo	1395.00
Stearns	2100.00
Velie	1565.00

"Exide" Storage Battery	
SAXON	$1195.00
Cadillac	3400.00
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Hudson	2850.00
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Semi-Floating Axle	
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Packard	4800.00
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Hudson	2850.00
Franklin	2450.00
Jordan	2600.00
Stearns	2100.00
Peerless	2975.00
Fiat	5555.00

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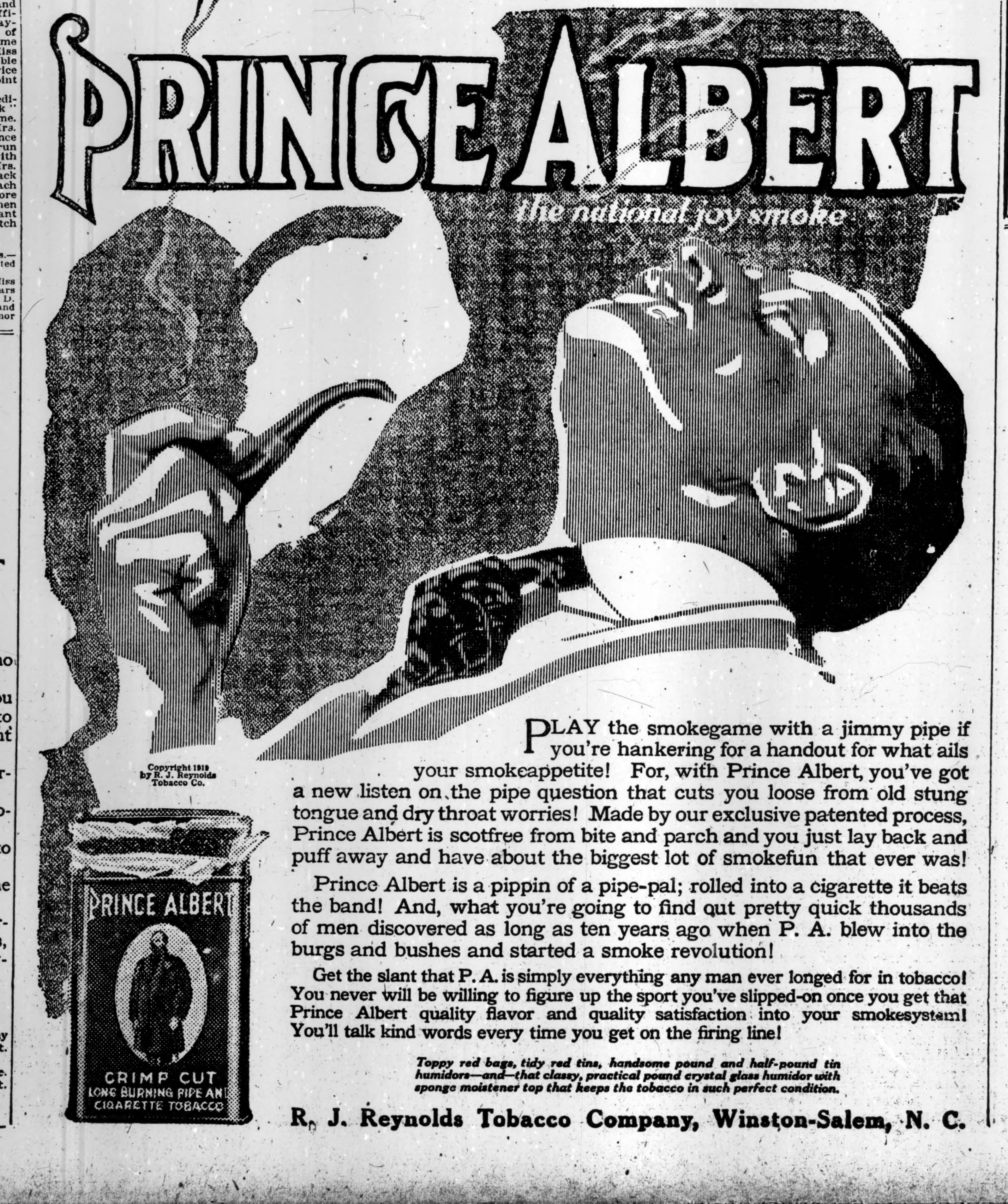

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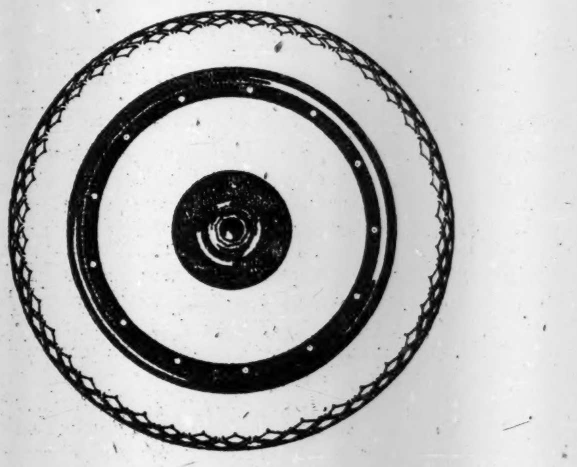

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RECOGNIZING THE BOLSHEVIKI.

The Russian Soviet "Government" has accepted, which is the same thing as saying that Mr. Lenine has accepted, the invitation of the Supreme Council at Paris to send its representatives to Princes' Islands, there to meet representatives of the Entente Powers for conference concerning the affairs of Russia. No other government group in Russia has accepted the invitation. The Supreme Council, according to reports, will send a "joint committee" of two representatives from each of the five great Powers to meet the Soviet envoys. It is hardly necessary to point out that this is equivalent to a recognition of Mr. Lenine and the Soviets as the Government of Russia. It is a surprising decision, in view of the origin and character of the Soviet Government, it is a decision not easy to be explained on any theory of morality, of justice, or of humanity. It will be said that the Supreme Council is very credulous, very hopeful, or that it has information not disclosed to the rest of the world. Putting hypotheses aside, it will be well to consider the actual state of affairs.

The Soviet Government imposes conditions, it makes promises. The extent to which it will be able to meet the Entente Powers "will depend "upon its military position in relation to that of the Entente Governments, and it must be emphasized "that its position improves every "day." The Soviet envoys, therefore, will go to Princes' Islands as conquerors to confer with Powers their troops have repulsed in the field. There may be some dispute about that, but this phrase can be passed by as one employed to satisfy the pride of Moscow and to carry the proposal to accept the invitation. The Soviet envoys will confer with all the Entente Powers, with some of them separately, "or even with some of the Russian political groups."

The promises are alluring. The Soviet Government will guarantee the payment of interest on "its debts" by exportation of "stipulated quantities of raw materials." It is declared in the press dispatch summarizing the terms of the acceptance that Mr. Lenine's Government will "acknowledge financial obligations regarding the creditors of Russia of Entente nationality." That would include all of Russia's external loan, it would cover the vast debt she owes to France. It would be natural to suppose that this promise may have had some weight in inclining the French Government to assent to the conference.

In view of recent reports that Lenine is more and more inclining to cease his war upon the capitalistic class and come to an understanding with the bourgeoisie, the next promise is interesting. It is declared that the Bolshevist Government is willing "to place concessions in mines, forests, and so forth, at the disposal of "citizens of the Entente," with this important proviso, however, that "the "social and economic order of the "Soviet Government is not affected "by internal disorders connected with "these concessions." That is, the Soviet Government can guarantee no protection to foreign capital lured into Russian investments, for the development of Russian resources, by the pleasing prospects of peace, civil order, and good business under a Government having at its head a man of Mr. Lenine's well-known social and political beliefs.

It cannot be that the promises and guarantees of the Soviet Government have induced the Supreme Council to propose and enter upon this conference. The promise of Moscow is worthless, it can guarantee nothing whatever. The Supreme Council must have had some other motive. If we examine the terms of the invitation, some hint of the nature of the motive may be discovered. It is possible that, quite at its wits' end as to a problem so complex and difficult that it seems to defy solution, the Council may have felt that this was the most promising road to peace in Russia, to cessation of hostilities between troops of the Allied Powers and the Bolsheviki, to the abandonment of the settled policy of pillage and assassination by which the Bolsheviki have thus far sustained themselves, to the restoration of something like order in Russia, to the establishment of conditions out of which ultimately a sane and acceptable government might be created. The invitation declared it to be the "single object" of the Associated Powers "to help the Russian people, not to interfere with them." "It is clear to them," that is to the members of the Council, "that the troubles "and distrust of the Russian people "will steadily increase, hunger and "privation of every kind become more "and more acute, more and more "widespread, and more and more im"possible to relieve unless order is "restored and normal conditions of "labor, trade, and transportation once "more created." Further, the representatives of the Associated Powers are "keenly alive to the fact that Eu"rope and the world cannot be at "peace if Russia is not." This was often and clearly pointed out many months ago; the Supreme Council was late in reaching that conclusion. Therefore, the invitation is extended to "every organized group" now attempting to exercise political or military authority in Russia to send representatives to Princes' Islands, "provided in the meantime there is "a truce of arms among the parties "invited." Although the Soviet answer, so far as it has been transmitted here, makes no allusion to the cessation of hostilities, it must be assumed that that condition will be complied with.

Except for this conference, and whatever it may promise or perform, the Allies have abandoned Russia. They promised help to the Russian people, they did not keep their promise, for aid was given only in a half-hearted, and, as the result proves, wholly ineffective way. Save for what the small force at Archangel was able to do, and that was little, European Russia has been abandoned to Mr. Lenine, Mr. Trotzky, and the Soviets. They have murdered thousands of Russians, they have stolen all the property they could lay their hands on, nobody can say how many Russians have starved or will starve under their administration of affairs, the business of transportation and production has been completely disorganized, Russians have lived in a condition of anarchy, under a rule of mass and individual terrorism. It is a condition to inspire horror and pity, we hope, too, some remorse and self-condemnation for having permitted the people of a great nation to suffer these torments. We have been told from Paris that the Allied Governments will send no more military aid to the Russians. That decision having been taken, for reasons not disclosed, it may be that the Supreme Council turns to the Princes' Islands conference as a possible means of repairing past errors and neglect, as to a path, tortuous and difficult as it may seem, which may lead to better behavior on the part of the Bolsheviki, to a cessation of murder and rapine, to some approach to peace in Russia. Huge inconsistencies, manifest abandonments of principle, are involved in this decision, but in the big politics of the world it is customary to forget much, to ignore much.

ADJUSTMENTS IN THE NEAR EAST

The Peace Conference may seem to be moving slowly in some ways, but it is succeeding very well in clearing up differences among the Allies. The stopping of hostilities between Poles and Czechs a few days ago was an instance of what it could do by taking a firm stand, and the dispatches of yesterday pointing to a speedy and harmonious settlement of the difficulties between Italy and Greece gave an example of the possibilities of friendly agreement. Mr. Venizelos seems to have made a very great impression by the presentation of his country's claims to the Conference, and Mr. Orlando has expressed his sympathy with Greece's claim for national reunion, which should naturally appeal to an Italy that has just reconquered the last of her own Irredenta from the Hapsburgs. Apparently the two interested parties are on the way to reaching an agreement themselves by negotiation, always the most satisfactory way to adjust differences of this sort, and there can be no ground for disapproval by the Conference if an arrangement is made which suits the Italians and the Greeks.

There is no insuperable obstacle in the way of an adjustment, for the Greek interest in Northern Epirus, the Aegean Islands, and Asia Minor is racial, the Italian strategic and economic. Mr. Venizelos has given plentiful evidence that he recognizes the validity of these Italian claims, while holding out firmly for the right of the Greek people to belong to the Greek State. It now appears that Italian possession of Valona will meet the strategic demand in Northern Epirus, leaving the regions to the east and southeast, where the Greeks predominate, to go with Greece. It is indicated that Italy will allow the Greeks of the Dodecanesus to join Greece, and will raise no obstacle to the union of the Greeks of Asia Minor with their free kinsmen; on the other hand, the Greek Government will recognize Italian economic influence further east in the peninsula.

The exact distribution of Anatolian territories can hardly have been decided on as yet, and there is reason to doubt the accuracy of some of the forecasts. But there is plenty of room to meet the legitimate Italian claim for economic advantage to compensate that which England will gain in Mesopotamia and France in Syria, without the dismemberment of another civilized people which has hailed the downfall of the Turk as the long-awaited opportunity for national redintegration.

A CROWDER CENSUS.

In his second annual report of the selective service system Provost Marshal General Crowder recommends that the draft machinery be used to take the decennial census next year. This, of course, must not be confounded with the special statistical inquiries which are carried on between the periodical counts of population, the results being published from time to time. It requires years to complete the statistical work and put it into volumes for distribution. In 1910 the enumerators of population were allowed fifteen days in cities to finish their count and obtain personal descriptions, and thirty days in smaller towns and the country districts. They began to make their rounds in April, and it was not until Dec. 10 that the Director announced the population of the Continental United States as 91,972,266, and with Alaska, Hawaii, and Porto Rico 93,402,151. General Crowder with his draft process registered 13,000,000 persons in a single day and 24,000,000 in four days, with a classification of their domestic and industrial status. He concludes, therefore, that the enumeration figures of the decennial census could be tallied with the machinery now available in a few days and published promptly.

It must be remembered, however, that the selective service law required men of military age to present themselves before the 3,500 registration boards throughout the country. Penalties were provided for failure to appear. Fully informed of their duty, and in most cases stimulated by appeals to their patriotism, there were comparatively few delinquents among the men affected by the emergency law. The decennial census calls for the counting of every man, woman, and child, including very considerable numbers who have to be sought patiently by the enumerators. Evasion is not uncommon, and the ignorant often refuse to answer questions. Presentation in person before registration boards, as under the draft system, would have to be limited, apparently, to heads of families and to others of responsible age, an arrangement that could hardly fail to prove unsatisfactory. But General Crowder might devise a system that would bring out the last individual to be counted. His draft plan was a marvel of effective simplicity. Reviewing the results of the enrollment of men of military age for service, he says in his new report that they "would be "instantly rejected as impossible did "not the actual facts stand as irref"utable testimonials of their accom"plishment."

Our census methods have not been simple, direct, and expeditious. In fact, the system has been cumbrous, expensive, and handicapped by politics. The selective service enumeration has shown what can be done when people make up their minds to be counted quickly and enter into the spirit of the thing. The decennial census could be speeded up. Why should not General Crowder be detailed to devise a new system based upon his remarkable success with the draft? He will not reach the age of retirement for about four years. Given a free hand, he would undoubtedly save time not only in effecting the enumeration of people in the United States and its possessions, but in completing the elaborate statistical inquiries that now drag on almost interminably.

RAILWAY PRINCIPLES.

Mr. Warburg's address before the Chamber of Commerce gains weight from the fact that the railway situation, on which he spoke yesterday, is now in a condition needing betterment as much as our banking and currency situation did when he previously addressed the same audience. In 1911 there was the same Babel of financial reform as now there is regarding the rescue of the railways from excess of zeal on the part of the regulators and reformers. There is no need to recall the leading part Mr. Warburg took in promoting the Federal Reserve system, and afterward in administering it.

His conspicuous success is due to the fact that he was firmly grounded in financial principles and stood for them against those who proposed all sorts of happy thoughts and ingenious devices to get around obstacles instead of removing them from the thoroughfare. He now proposes the same procedure for the railways. Others have plans. He has principles, and, as it chances, the principles are those about which he is most competent to speak and of which the railways are most in need. If the finances of the railways were sound, or were made sound, all other betterment of their conditions might await a convenient season. But the financial condition of the railways is pressingly bad, and getting worse fast. On the same day with Mr. Warburg's address was published the testimony of the Director General that the real trouble with the railways is "chiefly financial." The Government has not paid them accrued rental of $381,000 000 under its guarantee, the $500,000,000 "revolving fund" is exhausted, and he asks for $750,000,000 more. How to let the railways earn their keep instead of loading it on the taxpayers by the billion is the problem.

In the first place, Mr. Warburg dismisses Government operation on the principle that politics and business should be separated, and that experience is against that expedient to avoid present embarrassment by creating future trouble. There never was a Government-operated railway which gave as good or cheap service as ours, and there would be no hope of maintaining our present standard under administration by bureaucrats. Mr. Warburg's testimony on this point is convincing, because he speaks from knowledge of Washington, and knows that what the Federal Reserve wanted done it had to do itself, official aid being a poor reliance.

That the railways' credit is prostrated is beyond question. Railways have ceased financing themselves by stock issues; not a dozen could sell shares at par. The difficulty in the way of letting the railways earn such a profit that investors would advance them funds without putting them under ruinous mortgage burdens is the same in the opinion of both Mr. Warburg and the Director General. "Suspicion" that a fair profit would be an excessive profit is one root of the trouble. Another obstacle is the necessity of fixing the same rates for both weak and strong roads. Another is the fear of investors that if, despite everything, railways earn profits they will be regulated away from them.

Mr. Warburg's chief remedy—the temptation is to say his sufficient remedy—is a change in the character of the Interstate Commerce Commission. He would have it composed of five members representing law, finance, business, labor, and railways, with dignities and powers worthy of Cabinet or highest judicial rank. He would not have a railway Cabinet membership in any form, for that violates the principle against political control. Such a commission would find a way through the valuation entanglement. And when valuation removed the suspicion of unfair profits it would be feasible to fix rates with a margin of yield, say 4½ to 6 or 7 per cent., which would encourage efficiency of operation. A portion of the margin he would divide between the officers and workers who produced it, with a share even to the Government, on analogy with the division of excess profits between Federal banks and the Government. When disputes arose, as they would, he would have them settled by "supreme courts of finance, railroads, trade, and labor," and he would have the Judges of such courts nominated by themselves for the President's appointment.

Nothing is happier in this address than the counsel to stop looking backward, and base future action on hopes rather than regrets. There could be no more hopeful reform than the reconstitution of the Interstate Commerce Commission. Its first members were its ablest, and the best of them all declared that it was impossible that the railways should be well administered by them. Their successors tried it and failed. How could success be expected from a membership which never included a single member "qualified by first"rate experience in railway opera"tion, or by broad business experi"ence"? The Interstate Commerce Commission has been honest and has done its best, but no one can say what its principles of administration have been. A commission of Mr. Warburg's sort would have prevented the troubles we are in, and perhaps now it might even cure them. At least the country would do better under such a commission than by leaving the railroads in the hands of those assuming control, although their policies are the basic cause of the trouble.

LAST OF THE ROSSETTIS.

Mr. Lowell said that the Rossettis seemed to hold genius by a tenure of gavelkind, by equal division among all the children. William Michael Rossetti, who is just dead at 90, never published any original work of much importance, but he was a man of scholarship and distinction in many ways. It seems like a memory of a forgotten world, this death of the last survivor of the aspiring seven of the Pre-Raphaelite Brotherhood of 1848. Dante Rossetti, Millais, Holman Hunt, Thomas Woolner, sculptor and poet, are the best-remembered of those returners to pious mystic art; and Millais was an early deserter.

The father of the Rossettis, Gabriele, made one of the strangest mystic-religious-political commentaries on Dante; and was a mystical poet, too. So the younger Rossettis were naturally inclined or bred to mysticism. An immense noise of praise and attack resounded around the eager Pre-Raphaelites, and so much has been written about them and their continuers and collaterals, Burne-Jones, Morris, Walter Crane, that the contemporary art world, always busy with movements of its own, has not too much patience with the elders, and their prophet, Ruskin, is looked down upon probably by the youngest art student. Still, they brought back poetry. It is always worth bringing back, if bringing back it needs, albeit some of its avatars seem of the queerest.

Dante Rossetti, brilliant in two arts; Christina Rossetti, a poet of high talent, one genius and one intense mediaeval talent born again, are likely to maintain the glory of the family, even if Maria Francesca and William Michael grow shadowy. Gabriele Rossetti was born in 1783. Thus his life and that of William stretch almost from the end of the Revolutionary to that of the Great War.

TOPICS OF THE TIMES.

Discoveries Abounding in Promise.

A dispatch from London announces that army medical officers who have been investigating the diseases of soldiers in France have reported to the Director General of the Army Medical Service the isolation and identification of the bacilli causing influenza, trench fever, and some forms of nephritis, and that a like success has been achieved with respect to the causes of mumps, measles, and typhus. This is news of the sort to be described as "important, if true." There is no particular reason for doubting it except the number of the triumphs, and that may have resulted from the discovery of a process equally applicable to several, or even all, of closely related origin.

The probability that the report is correct is increased by the fact that the Army Medical Corps of the Allies have had at command the very highest professional talent, working with a wealth of material and limitless financial resources, and it is natural enough that they should have solved problems hitherto unconquered. Finding the cause of a disease, however, is not always equivalent to the prevention of that disease, and rarely does much in the way of curing it. Our own army surgeons earned in Cuba a high and permanent place in medical history when they settled forever how yellow fever was transmitted, and incidentally made easy the abolition of that and the other maladies formerly described as "malarial." Since then nobody, in or out of the tropics, suffers from those scourges except because of criminal negligence on the part of local health authorities. There has been an approach to the same success in the case of typhoid, but the nearly complete knowledge gained years ago in regard to the origin and nature of tuberculosis has not yet resulted in a like banishment of that plague from any country.

Their Task Far from Fully Done.

It remains to be seen whether or not the isolation and identification of the germs mentioned above means the conquest of the diseases they cause. That it would help toward that highly desirable end cannot be questioned. So many and so well advertised, in recent years, have been the advances made in medical science that in the popular mind there exists something like a belief that disease has few secrets or none that still elude the doctors and the biologists. In reality there are many such secrets that remain almost or quite as dark as ever, and there is more to do than has been done.

Not a few of the commonest maladies must still be treated empirically, with attention given to symptoms rather than to causes. Measles, as well as scarlet fever, comes in that category, for though it is confidently assumed that they, too, are "germ" diseases, the isolation of their "germs" has not hitherto been accomplished, and all that could be said about them was that they were "germs" that must be too small to be caught by any filter or to be seen through any microscope.

If the curtain that has covered these familiar mysteries has at last been raised it is permissible at least to hope that the time has come for another long step toward victory over man's most deadly foes. Almost certainly it will be in the nature of prevention rather than of cure.

Sincere Only in Letters.

Thanks to discoveries made by the officials who censor the letters written by Germans living in the region occupied by the American forces, there is likely to be a sudden termination of the foolish talk, so abundant of late, about the fervent affection felt by our soldiers for their new neighbors and by the new neighbors for our soldiers. Ever to have believed those tales required not only a phenomenal amount of credulity, but an utter ignorance of what human nature is everywhere.

It is not at all necessary for one to consider the Germans abnormally wicked before feeling sure that they have an intense dislike for the humiliation imposed upon them by the presence in their cities and towns of an alien soldiery, billeted in their houses and exercising arbitrary power over all their activities. Nobody could or does help hating to be in such a situation, and nobody, anywhere, ever did or could help transferring the hatred from the situation to those who created it.

It is perfectly natural, and quite inevitable, therefore, that in writing letters they thought would be uncensored the people of Coblenz characterize their new masters as "these detestable Americans," and pray for the day when "the curse of their presence will be removed from us." It would be unreasonable to resent such expressions of emotion as these. The only thing surprising about them—the only thing distinctively German—is that the same people, when face to face with the American invaders, can smile upon them sweetly, talk to them suavely, and pretend to be glad they are there. Next will come disproof of the closely related tales about the eagerness of the American soldiers to declare their involuntary and most reluctant hosts a charming and lovable people. Surely not many of our men can be caught by wiles so cheap and obvious. Most of them have memories, and most of them must have sense enough to know just why it is that they are treated as welcome guests in a conquered country.

At Least the Form Is Novel.

One large debt to Commissioner Enright is owed and should be acknowledged. When asked to explain the demotion of Inspector Costigan he has refrained from using the euphemism long since worn so thin—"for the good of the service." Instead he darkly hints at dark entries on a record—entries of which the public knows nothing and will not be allowed to know anything.

Utterances like that are hardly fair to the man who has been thrown from a high to a low place in the police hierarchy, but really they are no more invidious than was the ancient phrase, and seem harsher only because they are less familiar.

So the subject of them probably will not complain. His is only the common fate. As he said himself, "It has happened before!"

CHINA AND JAPAN.

Former's Appeal to the Powers Resented by the Latter.

To the Editor of The New York Times:

It seems to some of us Japanese that China is now trying very hard to make the most of the Peace Conference in order to free herself from all foreign dominance or influence. According to The Times of Jan. 24 the Chinese agency in Washington officially announced that China is going to demand the revision of the China-Japanese treaty of 1915, which, she insists, is of the same nature as those of Brest-Litovsk and Bucharest, because it was signed under duress and coercion. Moreover, she is now appealing very strongly to the public opinion of the United States to have the rights of extra-territoriality removed on the ground that her courts of law, if not already equal to those of western countries, can be gradually improved, just as the Japanese courts were.

Well, we are quite willing to revise the treaty if there be in it any terms which are a real menace to the independence of China, for Japan, too, wants to have her neighbor as an independent State.

It is commonly held in Japan that her policy toward China must be based on principles of fairness and justice and that the most desirable thing of all is mutual aid and permanent friendship between the two nations. This conviction was well illustrated when Viscount Uchida, her Minister for Foreign Affairs, officially stated that Japan would deal in a spirit of justice and friendliness with all questions affecting Chinese interests which might come up before the Peace Conference.

But, it must be emphasized, Japan desires to do this of her own volition because it is a matter between herself and China. We would resent being compelled by any foreign power to do that which we might otherwise do from our own sense of justice. We are an independent people and we should feel deeply humiliated if coerced by foreign powers or compelled to ask for help or mercy from them. This spirit is inherent in any nation with a national sense of honor.

We believe, if China really desires the revision of the treaty, that it would be simpler and easier for her to negotiate with Japan directly and frankly. To submit the problem to the Peace Conference may result, we fear, only in provoking a neighbor who wishes to be friendly and helpful. "The shaking hands with the far and invading the near" policy is by no means adaptable to the international relations of the present day.

As for the problem of extra-territoriality, we heartily sympathize with China because we, too, had to go through the same bitter experience for many years. At the same time China must be well aware that it was not the mercy or help of foreign powers that freed Japan from such treaties, but unremitting study and struggle.

We cannot help feeling that if the able young men of China are really thirsting for her independence they should, first of all, stop their internal quarrels and endeavor to make their country great and strong before engaging in the empty business of propaganda and asking for the sympathy of foreign powers. Heaven helps those who help themselves.

We of Japan had, indeed, to pay a very high price to learn that independence is precious only because it is gained by holy drops of sweat. We sincerely love China and the Chinese, not only because we know our own existence and interests depend so much upon her, but also because we feel a brotherly affection toward our neighbor who was once our good teacher. It is because of this affection and interest that we presume to advise her to awaken and learn the real meaning of the word "Independent." YUKICHI IWANAGA.

New York, Feb. 1, 1919.

Two Adriatic Questions.

To the Editor of The New York Times:

Let me ask two blunt questions just to "start something":

To which does civilization owe the more—the Jugoslavs or the Italians?

Hasn't Italy quite as much right to Vallona, Zara, and the Dalmatic islands as we have to the Panama Canal?

WILLIAM J. GUARD.

New York, Feb. 1, 1919.

BOLSHEVIK INN.

Narrow and damp is Bolshevik Inn.
The host is spectrally pale and thin;
His lips are warped to a twisted grin
As he beckons his guests, a prowling rout,
Who clamor and shout in the cold without
To come within:

"Come in! Come in! Your hearts' desire
To sit in the seats of the great and strong
Must not wait long!
Just pile in here from the murk and mire.
Your souls aspire for Olympian fire—
Do you not see it, leaping higher
Than ever it flared in your lifetime span?
The redemption of man
From unweaned babe to tottering sire
Is blazing within it; your poverty dire,
Your pitiful dearth,
Is here transmuted to riches of earth.
Come in! Come in!"

And in they herd, a riotous ruck,
From the mire and muck.
When their bodies sag and their footsteps lag,
The host flaunts high a blood-red rag.
"Humanity's flag,"
He croaks, "will win!
Come in! Come in!"

To Bolshevik Inn, like the hosts of Sin,
Withered and worn, with hungry eyes,
With fists uplifted to curse the skies,
They come, the rabble, with murmur and babble,
"We want to dine
On meats and wine,
On wine, red wine
And wheaten bread."
But the host, instead,
Doles molten lead!

"Come taste," he mocks, "what I distill;
Come drink your fill!"
His voice pipes shrill above the din
And his lips twist wide to a ghastly grin.

Narrow and damp is Bolshevik Inn,
Across it the storms of the world sweep by,
And they whom the winds whirl wan within,
With gasping breath
And startled eye,
Behold but Death!

ELIAS LIEBERMAN.

DEPEW OPPOSES BIG NAVY.

Says Daniels's Program Means Large Increase in Taxation.

Former United States Senator Chauncey M. Depew, speaking yesterday at a meeting of the New York Genealogical and Biographical Society, of which he is an honorary member, declared that he was opposed to Secretary Daniels's naval program because of the increase in taxation involved. Dr. Ernest M. Stires, Rector of St. Thomas's Church, spoke of the benefits young Americans had gained from their experience as fighters and gave an account of his work in France with the Y. M. C. A.

"I think we Americans have become accustomed to so many big things" said Mr. Depew, introducing his remarks on the naval program, "that we are going to experience difficulty in getting back to normal. The enormous outlays demanded by the war, the tremendous demands made upon almost every line of endeavor; the stupendous losses on the battlefield, and the like; all these have become so common that now when we hear of comparatively small loss, for example of $60,000 and a number of lives, we dismiss it as too trivial to consider.

"Unless this country can face the relatively small things it can't survive. The Secretary of the Navy now asks for a large yearly outlay for the navy. Remembering as I do the time when we became a $1,000,000,000 nation, and having watched successive increases, I see clearly the need now, when big things only gain public consideration, the need for that forgotten statesman—an economist. We need now in the United States Senate a man combining the qualities of Washington and Lincoln—a man who will call a halt to these excesses.

"The spending of this tremendous sum of money for the increase of the United States Navy spells increases in taxation, and taxation raises prices. Until taxes are reduced there will be no reduction in the cost of living, and therefore no return to that comfortable way of living, which made the United States the paradise that it is.

"I believe that there are moral forces which will serve the same ends as the proposed naval program outlined by the Secretary of the Navy. The demonstration of power and reserve power, which we have made during this war, has had such a moral effect upon the world that we will not need the great fleet. The keeping of the peace is in the hands of the English-speaking nations. England's views are the same as ours; Great Britain has a Government which is most quickly responsive to the will of the people.

"The two nations together form a resistless cordon for right and for liberty."

It was announced that a gift of $20,000 had been made to the Genealogical Society by Samuel Putnam Avery of Hartford, Conn., for the establishment of a fund to be used for the purchase of portraits, views, surveys, records, manuscripts, and autograph letters.

NAVY BILL FACES FIGHT.

Saunders of Virginia Attacks the Theory of Increased Armament.

Special to The New York Times.

WASHINGTON, Feb. 6.—The debate on the Navy Bill today brought to the fore the opposition of the group of small navy men to the three-year program advocated by President Wilson. Representative Saunders of Virginia, a Democrat, as the leader in this group, opposed increasing the size of the navy at this time, asserting that its present strength was larger than that of France, Italy and Japan combined.

Representative Padgett, Chairman of the Committee, in replying, said that conditions abroad called for preparation for any emergency and certainly there could be no honest opposition to authorizing the President to go ahead with the building program after February, 1920, if the Peace Conference did not call for disarmament or limitation in the size of the navies of each country.

DANES GREET FOOD ENVOY.

Svensson Says America Is Ready to Help the Neutrals.

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Special Cable to THE NEW YORK TIMES.

COPENHAGEN, Feb. 5.—All the papers here today print sympathetic articles about Magnus Svensson, the representative of Food Commissioner Hoover, who has arrived in Copenhagen to take charge of the distribution of provisions to different countries in need. He is characterized as an American of Wilson's type, an idealist but a practical man, with a firm hand and a warm heart, proud of the United States of today.

"We will now help the neutrals," he said in an interview, "and first of all the Finns. We have big supplies in America. That is, we have nothing superfluous, but our crops will be large, and we hope they will reach very far.

"At present we will help with food only, and if the people cannot pay, they will have it for nothing."

Speaking about the recent criticism of Hoover, Svensson said it was only due to politics, without any basis.

"Mr. Hoover," he said, "is one of the greatest products of the war time. We will help everybody except the Bolsheviki, and, I believe, the hungry parts of the Central Powers, too, to prevent them from being swallowed by Bolshevism."

HEROES CITED FOR BRAVERY

No New Yorkers Among Latest Batch to Receive the D. S. C.

WASHINGTON, Feb. 6.—Two more lists of American soldiers who have been cited for bravery in action in France were made public today by the War Department. Not a man from this city appears on the latest list of heroes who have received the Distinguished Service cross, and there is only one from this State. The names of the men on the lists and their home addresses follow:

Private Tom Powell of Cockran, Ga.; Private Spirley Irby of Blackstone, Va.; Private Alfred Williamson of San Diego, Cal.; Private Arthur Johnson of Newcomer, Penn.; Sergt. C. T. Monroe of Senrog, Va.; Sergt. Emmitt Thompson of Quincy, Ill.; Sergt. Lester Possie of Metropolis, Ill.; Bugler C. B. Rymer of St. Louis, Mo.; Bugler J. J. Coff of St. Louis, Mo.; Lieut. H. O. Benton of Oberlin, Kan.; Lieut. E. H. Price of St. Louis, Mo.; Mechanic Arthur Lay of Albany, N. Y.; Lieut. M. W. Ricker of Brookline, Mass.; Lieut. E. L. Fowler of Boston, Mass.; Chaplain W. E. Patrick of Boston, Mass.; Captain W. G. Reynolds of Berryville, Va.; Lieut. J. A. Molloy of Lowell, Mass.; Capt. O. B. Cunningham of Chicago, Ill.; Captain O. D. Youngdahl of Red Wing, Minn.; Lieut. W. L. Smith of Worcester, Mass.; Lieut. S. L. Holland of Barlow, Fla.; Captain Maury Hill of St. Louis, Mo.; Private F. J. Monohan of Indianapolis, Minn.; Corporal S. E. Jones of Sumter, S. C.; Private Reuben Burrell of Sundena, Va.; Lieut. S. R. Bryson of Mauch Chunk, Penn.; Captain M. H. Shepherd of Parrett, Ky.; Lieut. E. L. Spencer of Lenoir, N. C.; Captain F. K. Lesesne of Charleston, S. C.; Private Ellison Moses of Mayesville, S. C.; Private Hunius Diggs of Lilesville, N. C.; Sergeant L. R. McClelland of Laurinburg, N. C.; Private Bruce Stoney of Allendale, N. C.; Private Charlie Butler of McComb, Miss.; Private Willie Boston of Roopville, Ga.; Private W. G. Hurdle of Drivers, Va.; Private Harry Pearson of Portland, Ore.; Private Lonzo Walton of Normal, Ill.; Private Leroy Davis of Huntsville, Mo.; Captain W. D. Crawford of Denison, Texas, and Sergeant Ralph Gibson of Chicago, Ill.

Y. W. C. A. SEEKS $600,000.

New York Branch Needs Money to Carry On Its Work.

To meet the increase in its work in New York City, and to aid the work throughout the country, the New York City Young Woman's Christian Association will begin a drive for $600,000 on Feb. 10. Of the money $200,000 will go to the national association. The city association has twenty-seven branches, with 21,197 members. During the last year it has found positions for 7,900 women and girls, and found rooms for 20,500. Mrs. William Fellowes Morgan is President of the city association, Mrs. Henry P. Davison is Treasurer, and Mrs. William Henry Hays is directing the drive.

ROOT ASSAILS FORD IN LEAGUE INQUIRY

Says He Went to "Verge" of Disloyalty and Was Not Fit for Senate.

DEFENDS BAN ON NOMINEES

Honorary Head of Organization Denies Profiteering Influenced Its Course.

Special to The New York Times.

WASHINGTON, Feb. 6.—Elihu Root, Honorary President of the National Security League, testifying today before the House committee investigating the activities of that organization, asserted that Henry Ford, in some of his utterances, had gone to the "very verge" of disloyalty, "if he did not go over it." This statement was prompted by a question propounded by Representative Browne of Wisconsin, who examined Mr. Root.

Literature issued by the organization against Representative Jeannette Rankin was read in which it was shown that Miss Rankin had supported the McLemore resolution, and voted against the war and the selective draft bill. Mr. Root approved the league's action in issuing this and said that he supported the other literature that was sent out by the league against Miss Rankin.

"If she voted against these measures she should not have been re-elected," he said, "and was not qualified to sit in Congress."

"Do you believe that the league would have been guilty of political activity if it had opposed Mr. Ford?" Mr. Root was asked.

"No," he replied. "Mr. Ford was not a Democrat. He was a Republican if anything. He was a pacifist and against the war. He had uttered many things which made it of the greatest importance to the successful conduct of the war that no such man should be put in Congress."

Mr. Root said that Professor McElroy's letter was only a personal expression.

"But did not Mr. Ford aid the War Department a great deal after the war was started?" asked Representative Browne.

"I am not so sure of that," said Mr. Root.

"President Wilson thought so," added Mr. Browne.

"I don't agree with President Wilson on many things," replied Mr. Root.

"You would not characterize Mr. Ford as a disloyal man?" continued Mr. Browne.

"He came to the very verge of it if he did not go over it," replied Mr. Root.

Representative Browne read excerpts from the McElroy letter. He referred especially to two expressions. One was:

"This is the time in the history of the country when we can least afford to resort to the leadership of uncertain minds. He (Ford) could be counted upon to do the wrong thing upon every vital issue arising before the Senate. Whether that is the qualification which makes him valuable in the eyes of the Administration I cannot say, but it is his most striking qualification."

The second reference in the letter read:

"There cannot be two foot rules, one for the greatest idealist living in the isolation of his ivory tower which he associates with the ideas of common counsel, and another foot rule for the less ambitious mortals who are candidates for the other offices. If we oppose the one we must oppose the other."

"Do you agree with the letter written by the former Princeton professor?" asked Representative Browne.

"In some respects I do. It was merely, as I said, a personal expression and did not reflect the views of the league," said Mr. Root.

"Was not the action of the committee in opposing Miss Rankin, Representative Fuller, and others, political activity?" he was asked.

"Of course, in one sense of the word it was," Mr. Root said. "In a narrow sense, and that is the acceptable use of the world politics, it means the advocacy of one party candidate against another, which this was not. In a broad sense the league sought to defeat men whom it did not consider patriotic, and to that extent it was engaged in politics but in a broad sense only."

Chairman Johnson took up the examination of Mr. Root and tried to make him admit that the League was actuated by selfish motives and was supported chiefly by profiteers.

"It is charged publicly on the floor of the House and elsewhere that profiteers were behind the National Security League and that its supporters were interested in seeing the United States go into the war," said Mr. Johnson.

"The members of the League were acuated solely by patriotic motives, and I deny that there was any selfish motive behind the movement," replied Mr. Root. "There was no possible relation between profiteers and the waging of this war. I can see no motive or purpose in what these men did except to secure the effective prosecution of the war."

Mr. Johnson said that the Chairman of the legislative committee was interested in getting the highest price for sisal, that his assistant was a well-known lobbyist, that John D. Rockefeller and other rich men had contributed heavily to the league and that 95 per cent. of the contributors represented those interested in big corporations.

"Is that not symptomatic of sinister motives?" asked Mr. Johnson.

"No; you cannot get an organization together without having wealthy men in it, those interested in big affairs," replied Mr. Root. "If you need money you must go to people who have it."

Mr. Root said that the League, in opposing Mayor William Hale Thompson of Chicago and Representative Fred Britten, had performed "an imperative public duty."

"Was this activity political?" asked Mr. Browne.

"It was political in a broad sense," said Mr. Root. "It was an attempt to secure what all agreed should be secured, the nomination of a man who could be depended upon to strengthen the United States in the war. It was the broadest kind of patriotism to wake up the people of Chicago to the danger."

"After opposing Mr. Britten, Republican, the league supported him for election," said Mr. Browne.

"I suppose that it was the choice of two evils," replied Mr. Root, adding that he personally knew nothing about Mr. Britten.

CLASH ON FORD CONTEST.

Reed Sees Filibuster Threat—Senators Move for Compromise.

WASHINGTON, Feb. 6.—A basis for a possible compromise on the proposed investigation of the Ford-Newberry Senatorial election contest from Michigan was reached by the Senate late today after several hours of spirited discussion.

Criticisms by Republican and Democratic Senators, respectively, of the campaigns of Henry Ford, the unsuccessful Democratic candidate, and Lieut. Commander Truman H. Newberry, the victorious Republican candidate, resulted in concessions from both sides.

When the Senate adjourned leaders were considering a plan to limit the immediate action to the preservation of evidence upon which the next Senate might make a final decision. Democratic Senators conceded that Mr. Newberry was entitled to be sworn in and take his seat in the next Senate, subject to further action.

Immediate investigation of the charges was urged by Senator Pomerene of Ohio, who said that the Senate would be derelict in its duty in view of the wide accusations made if it did not act.

Senator Townsend of Michigan denied that the present Senate had jurisdiction to pass upon the qualifications of a candidate elected for a succeeding session. He announced that if the Senate was to determine whether it had jurisdiction to make the inquiry he had thousands of affidavits from Michigan residents relative to the controversy which he desired to read in the Senate. He said he was not desirous of interfering with the Senate business, but thought that these affidavits should be presented.

"When the Senator says he is going to present thousands of affidavits we know what he means," Senator Reed declared, adding that it was the "baldest, clearest-cut threat of a filibuster" he had ever heard on the Senate floor.

OPERA

By James Gibbons Huneker

"Traviata" and "Petrushka."

A double bill at the Metropolitan Opera House last night brought a repetition of "La Traviata," with Hempel, Egener, Mattfeld, Hackett, De Luca, Rossi, Bada, Reschiglian, and d'Angelo; Roberto Moranzoni, conductor, and a ballet pantomime, "Petrushka," scenario by Alexander Benois, music by Igor Stravinsky, staged by Alexander Bolm, and conducted by Pierre Monteux. Here is the cast in the pantomime:

Th Ballerina	Rosina Galli
Petrushka	Adolf Bolm
The Moor	Giuseppe Bonfiglio
The Old Magician	Ottokar Bartik
The Merchant	Armando Agnini
Street Dancers	Regina Smith Florence Rudolf
Gypsies	Lilian Ogden Bessie Roggie

The scenery and costumes were designed by John Wegner, a Russian, and the scenery painted by James Fox.

Mr. Bolm has told us that "Petrushka" has not been given in Russia. Diaghileff, who produced it here a few years during his season of the Ballet Russe, had planned to go to Petrograd, but the war intervened. The tragi-comic story has been called the Russian "Pagliacci." It shows the rivalry of the puppets, Petrushka and the Moor, for the love of the little Ballerina. But the Old Magician who controls the puppets, punishes the hero for his quarrel with the Moor and locks him up in the dark. He later meets the Moor and is slain. Then to calm the crowd the Magician proves Petrushka to be only a rag doll. The moral might be: What fools these puppets be to pattern after mankind!

Stravinsky's music is delicious, absurd, grotesque, with streaks of genius mixed with the mud-gutter vulgarity of the gamin who twiddles his dirty fingers at his nose-tip. Suitable music with dislocated rhythms and the noises of crockery broken in a drunken rage, and picked up, carried away by dissipated pouter pigeons, xylophones, pianoforte arpeggios and harp glissandi. The performance was capital, just missing the native wood-note wild of the original Russian ballet. As the curtain went up after 11 o'clock, details of the solo pantomimists and dancers must be deferred. The audience greatly enjoyed the new piece, which was given a fitting production, as may be well imagined.

But the evening for the musical will be a memorable one. "La Traviata," that hackneyed apotheosis of a sentimental lady—the French slang is now "Ma vague"—Violetta Dumas fils, took on new life because of the beautiful singing and acting of Frieda Hempel. She has seldom sung with such fervor and delicacy, acted so unaffectedly and with such pathos, or looked so charming. What a singer, what an artiste, what a charming personality! Her "Addio" in the last scene was exquisite, and the scene with that old humbug father—we suspect he was fond of his son's mistress—was, thanks to the co-operation of De Lucca—whose "Di Provenza" was particularly good—went very well. Pity it is that Miss Hempel nears the end of her present season at the Metropolitan. Her art is rare nowadays.

Young Carlo Hackett confirmed the favorable criticisms of his first appearance last week as Almaviva in the "Barber." Alfredo is a severer test, but he stood it. He has a lyric tenor, musical as to quality, which he uses intelligently. He has youthful mannerisms; he spins his tone down to a pianissimo but too slowly, thereby stopping the flow of the music. He has some fire, though the texture of his voice is not warm. Owing to natural nervousness he sang flat in the first act duo a half dozen bars before and after his "Miseria." His enunciation is clear, his pronunciation good. He has style, too, and no little authority for such a novice. Perhaps he exaggerates his portamento, not an unusual trait in a singer with an abundance of voice.

His acting, not skillful in the early scenes, became freer, in gesture more varied, as he forgot himself in the rôle. He overemphasized the woe of the farewell to Mlle. Tubercules, indulging in the "voix larmoyante" and not disdaining the always conveniently thrilling glottis-stroke. A well-set-up young man is Mr. Hackett and of gallant bearing. He needs routine, of course—so do some of his older and more experienced contemporaries—and it may be recorded that he made a gratifying impression. The audience was very enthusiastic, and at the end he was, with La Diva, heartily applauded. If only a Hackett cult is not started to spoil a promising singer! However, the abiding impression with us is the lovely singing and impersonation of Miss Hempel.

Obituary Notes.

WILLIAM H. BLAUVELT, a retired paper manufacturer, died Tuesday in Paterson, N. J., at the age of 83 years.

WILLIAM McKEOWN, formerly Health Commissioner of Paterson, N. J., died Wednesday in Pasadena, Cal., at the age of 68 years.

Mrs. FLORENCE HOWARD MACQUEEN died Wednesday at her home in Pleasantville, N. Y., in her thirty-third year. Mrs. Macqueen was a graduate of Teachers' College, Columbia University, and was an officer and editor of The Link, of the National Sorority of Phi Kappa Epsilon.

THOMAS C. LAWLOR, 55 years old, of 707 Columbus Avenue, a clerk, died yesterday morning of heart disease.

HUMPHREY MARTIN, who for many years ran Martin's Clubhouse at Manahawkin, N. J., is dead at his home there.

Sergeant HERBERT L. TERRY of Plainfield, N. J., of Company A, 311th Infantry, Seventy-eighth Division, was killed Sept. 25 in the St. Mihiel sector.

JOHN J. DAVIS, 82 years old, a business man, died Wednesday night at his home in New London, Conn., of pneumonia.

SYLVESTER M. TAYLOR, for sixty-one years editor and owner of The Ellenville, N. Y., Journal, a Republican weekly, is dead at his home in that place in his eighty-fifth year.

Mrs. ANNA LOUISE KRAEMER, wife of Alfred Kraemer of 563 Seventh Avenue, College Point, L. I., and member of an old Long Island family, died in the Flushing Hospital Wednesday of pneumonia, following influenza.

I. SEYMOUR COPELAND, President of the Star-Gazette Company, publishers of The Star-Gazette of Elmira, N. Y., and one of the best known publishers in the State and Northern Pennsylvania, died yesterday at Lemon City, Fla., where he went recently to spend the Winter. He was 70 years old and had been a newspaper publisher in Elmira since 1882.

Mrs. MARGARET AHL, widow of Maurice Ahl, a piano manufacturer, died in her ninety-sixth year on Wednesday at her home, 644 East Twenty-ninth Street, Flatbush. Mrs. Ahl came to this country from Germany seventy-six years ago.

WILLIAM OSBORN, employed by the Prudential Life Insurance Company of Newark for the last fourteen years, died on Tuesday at his home, 11 Slocum Place, Flatbush, aged 72 years.

JAMES T. LIPSETT died on Wednesday at his home, 1,138 Forty-ninth Street, Brooklyn, of pneumonia. He was 55 years old and a trustee of the Borough Park Congregational Church.

FRANK DUNCAN, 68 years old, a retired engineer, died on Tuesday at his home, 51 Russell Street, Brooklyn, leaving a widow and three daughters.

Mrs. ADA ELIZABETH BRANDT, one of the original members of the Greenwood Baptist Church and wife of Frederick A. Brandt, formerly well known in Republican politics in Brooklyn, died on Wednesday at her home, 261 Fifth Street, Brooklyn, aged 66 years.

HUGH GORDON MATSON, a retired engineer, formerly with the New York Central Railroad, died of pneumonia on Tuesday in the Bushwick Hospital. He was 70 years old.

DRAMA

By John Corbin

Pinero With Song and Dance.

GOOD MORNING, JUDGE, a musical comedy in two acts and four scenes, based upon "The Magistrate," by A. W. Pinero. Book and lyrics by Fred Thompson; music by Lionel Monckton and Howard Talbot. At the Shubert.

Lyall Heeson	Raymond Oakes
Elsie Erskine	Helene Shaw
Cuthbert Sutten	Cecil Clovelly
Rose Ingleby	Katherine Alexander
Joy Chatterton	Mollie King
Cash	Robert Vivian
Hughie Cavanagh	Charles King
Katie Muirhead	Betty Pierce
Turner	Yvonne Clovelly
Diana Fairlie	Grace Daniels
Albany Pope	Harold Crane
Margaret Hayes	Georgien Baker
Winnie Sweet	Nellie King
Mr. Burridge	Shep Camp
Millicent Meebles	Margaret Dale
Horatio Meebles	George Hassell
An Elderly Lady	Nellie Graham-Dent
Napoleon	Alfred Hesse
Walter	Jack Paulton
Colonel Bagot	Edward Martindel
Juniori Fratti	Jean Gautier
Judy Desborough	Madge North
Attendant	Ellyn Harcourt
Inspector Eason	Frederick Annerley
Constable Styles	Robert McClellan
Sergeant Dix	Charles M. Hinton
Mr. Honeyball	Ashton Tonge

In its desperate search for plots, musical comedy has at least reached back to the early days of Arthur Wing Pinero, whose farce, "The Magistrate," was metamorphosed last night at the Shubert into "Good Morning, Judge." The original was produced so long ago that Ada Rehan aspired to play its boy hero, reputed to be fourteen; but unless we should impute an undue antiquity to the story we hasten to add that she was finally persuaded to play his mother. And besides he was really nineteen.

That was the chief novelty of the plot, as grave and reverend seignors of the theatre well remember: the lad had lost five precious years in consequence of the fact that his mother erred in her own chronology. But though he was dressed in an Eton jacket he had a mannish heart and a disposition bursting with wild oats. Under his gay guidance his new stepfather, a London Magistrate, was beguiled into a supper-and-dance emporium, where, as it happened, they encountered the feminine members of the family. The conduct of one and all was Victorian quite; but when the place was pulled by the police, for ignoring the London closing hour, they found themselves haled before the court in which the erring Magistrate presided. Here again was an engaging situation. The farce was, in fact, one of the most original and widely popular of its generation, and had a wide vogue throughout the world.

In its musical reincarnation, its fate bids fair to be the same. The London production is now in its second year, and the atmosphere of success was thick last night at the Shubert. It cannot be said that the lyrics are other than banal in the extreme; but the music is gay and tuneful, the costumes and scenes in the richest Shubert manner.

The chief burden of comedy lies on the broad shoulders of George Hassell, who played the errant magistrate, and they rested there lightly as a feather. An incomparable Shakespearean clown, warmly remembered for his Stephano in "The Tempest," he makes child's play of the lighter buffooneries of the musical stage, passing from magisterial solemnity to nascent rakish glee with the utmost east and unction, and holding the whole performance together by the infectious spirit of his comedy.

Charles King was the boy hero, and, with Mollie King as his partner in song and dance, romped through the evening. Margaret Dale was the fibbing—or rather the unfibbing—mother, and Grace Daniels her sister. Very attractive dance specialties were contributed by Cunningham and Clements. Emilie Lea and little Alata Doré, the last named a child of really poetic lightness and grace.

Charity Ball at Waldorf Tonight.

More than seven thousand tickets have been sold for the time-honored Charity Ball, which has been the foster-parent of the Nursery and Child's Hospital for the last sixty-two years, which will be held at the Waldorf-Astoria Hotel tonight. The whole second floor of the hotel will be used, giving four ball rooms for dancing. There will be continuous music by three orchestras.

MUSIC NOTES.

"Faust," and not "Tosca," will be the popular-price attraction at the Lexington on Saturday evening of next week. In the cast of Gounod's opera are Yvonne Gall, John O'Sullivan, and Marcel Journet, together with Mmes. Pavloska and Berat, Messrs. Defrere, Derman, and Conductor Charlier.

"Cavalleria Rusticana" and "Le Coq d'Or" will be performed by the Metropolitan company at the Brooklyn Academy next Tuesday night. In the first are Easton, Perini, Crimi, and Montesanto, led by Moranzoni, and in the second, Barrientos and Galli, Didur and Bolm, with others, led by Monteux.

Married.

STEINBERG—INMAN.—On Feb. 6, Stanley Howard Steinberg to Marje Mannagh Inman.

Died.

ARCHBOLD.—Walter Colfax, son of the late Joseph Archbold and Sarah Patterson, in his 50th year. Funeral from his late residence, 529 Monroe St., Brooklyn, 2 P. M., Sunday, Feb. 9.

BAEHR.—Feb. 6, in his 49th year, Emil, beloved husband of Caroline Lessing, and father of Laurence. Relatives and friends are invited to attend the funeral from his late residence, 468 Bainbridge St., Brooklyn, on Sunday, Feb. 9, 2:30 P. M.

BAKER.—On Wednesday, Feb. 5, 1919, Jeanne H., wife of Wendell Baker. Funeral service will be held at Calvary Church, 4th Av. and 21st St., New York City, at 10 o'clock Saturday morning, Feb. 8. Interment at Woodlawn Cemetery.

BARNABY.—William S., at his residence, 91 East 18th St., Brooklyn, N. Y., on Feb. 5. Funeral services at the Church of St. Matthew, McDonough St. and Tompkins Av., on Feb. 7 at 10:30 A. M. Requested that no flowers be sent.

BEDELL.—Suddenly, on Feb. 6, 1919, Fanny Amelia, daughter of the late William A. and Elizabeth W. Bedell, in her 80th year. Services will be held at St. James Church, Jerome Av. and 190th St., Saturday, Feb. 8, at 2 P. M.

BIGGERS.—At Hempstead, N. Y., Feb. 6, William J. Biggers. Funeral service at his late residence, Fulton Av., Hempstead, N. Y., Saturday, Feb. 8, at 8 P. M. Interment private. Kindly omit flowers.

BOEMAN.—Suddenly, at Plainfield, N. J., on Wednesday, Feb. 5, 1919, Henrietta Kuhl, wife of the late Major Lambert Boeman, in her 84th year. Services at the residence of her daughter, Mrs. Howard Fleming, 1,012 Park Av., Plainfield, N. J., on Friday morning, Feb. 7, 11:30 o'clock. Interment at Flemington, N. J.

BURNES.—In St. Vincent's Hospital, N. Y., on Feb. 5, 1919, Edward F. Burnes of Port Chester, N. Y., in the 52d year of his age. Funeral from his late residence, Port Chester, Saturday, Feb. 8, at 10 A. M.

CAMPBELL.—On Feb. 5, Bridget M. Campbell, (nee Saxon,) dearly beloved wife of the late John P. Campbell and mother of John F., Mary Agnes and Kathryn Gertrude Campbell. Funeral from her late residence, 240 East 32d, on Monday, at 9:30 A. M., thence to St. Stephen's Church, 28th St., near 3d Av., where solemn high mass will be offered for the repose of her soul.

CARD.—At Elmhurst, N. Y., Feb. 6, 1919, Isaac P., son of the late Clark and Elizabeth Card. Funeral service at the family plot, Cedar Grove Cemetery, on Sunday afternoon, Feb. 9, at 2 o'clock.

A SUPERB, THRILLING, SPECTACULAR NOVEL
SURPASSING ANYTHING IN MODERN FICTION.
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Died.

COSMUS.—At Newark, N. J., on Wednesday, Feb. 5, 1919, Anna Madeline, widow of Christian T. Cosmus, in her 82d year. Funeral service at the Church of the Redeemer, corner of Broad and Hill Sts., Newark, on Friday, Feb. 7, at 2:30 P. M. Interment at Evergreen Cemetery, at the convenience of the family.

CURTIS.—In New York City, on Feb. 5, Harry Leroy, son of the late Warren Curtis and Margaret A. Curtis. Funeral service at the Little Church Around the Corner, East 29th St., near 5th Av., at 4 P. M., Friday, Feb. 7. Interment private at Corinth, N. Y., Saturday morning.

DOREMUS.—Sophia, widow of George A., on Feb. 6, 1919, in her 73d year. Funeral services on Saturday, Feb. 8, at 2:30 P. M., from her late residence, 26 Warren St., Hackensack, N. J. Interment in First Reformed Cemetery, Hackensack, N. J.

DRABERT.—Ida, at rest, dearly beloved mother of Mrs. J. H. Andrews and Clara Miller, aged 81 years. Funeral services will be held at the residence of her daughter, 488 East 15th St., Flatbush, at 8 A. M., Feb. 6. Interment at Lutheran Cemetery.

DUNCAN.—On Tuesday, Feb. 4, Frank Duncan, aged 68 years. Relatives and friends invited to attend the funeral services at his late residence, 51 Russell St., Brooklyn, this Friday afternoon, at 2 o'clock.

FULTON.—Louis M. Fulton, suddenly, February 4, 1918, at his office, No. 31 Nassau Street, New York City, in the 66th year of his age. Funeral at 2 P. M., February 8, 1918, from Mortuary Chapel, Stephen Merritt Burial Company, 161 Eighth Avenue, corner Eighteenth Street, New York City. Interment in Greenwood Cemetery, Brooklyn.

GALVIN.—On Feb. 5, at St. Laurence Hospital, after an operation for appendicitis, Francis Eustace, beloved son of Elizabeth and the late John Galvin. Funeral from the parlor of his brother, 2,034 Madison Av., corner 129th St., Saturday at 10 A. M. Requiem mass at All Saints' Church. Auto cortege. Interment private. Please omit flowers.

GOLDSTEIN.—On Feb. 6, Jacob, aged 63 years, beloved husband of Leah Goldstein. Interred at Washington Cemetery, from his late home, 148 Lenox Av.

HALLIDAY.—Robert A., suddenly, Feb. 6, at his residence, 189 St. James Place, Brooklyn. Notice of funeral hereafter.

HALSEY.—At Newark, N. J., entered into rest Feb. 5, 1919, Gertrude Cornelia, daughter of the late Rev. John Taylor and Margaret Oakley Halsey. Funeral services at the residence of her nephew, William Halsey Peck, 81 North 6th St., Newark, Saturday, Feb. 8, at 2:30 P. M. Kindly omit flowers.

HILL.—Mary Margaret, aged 2 years 1 month and 6 days, daughter of Rev. John B. and Alice Bullard Hill. Funeral from the home, 239 New York Av., Brooklyn, on Friday, at 2 P. M. Interment at Kansas City, Mo.

JOHNSTONE.—On Wednesday, Feb. 5, 1919, at her residence, 356 Wadsworth Av., New York City, Ethel Johnstone. Funeral services at the Chapel, 14A East 39th St., New York City, on Saturday, Feb. 8, at 1:30 P. M. Interment private.

KETCHAM.—On Wednesday, Feb. 5, 1919, George W. Ketcham of Dover Plains, Dutchess County, New York, in the eighty-first year of his age. Funeral services will be held at the Second Baptist Church, at Dover Plains, N. Y., on Saturday, Feb. 8, at 1 P. M. Train leaves Grand Central Terminal, Harlem Division, at 8:50 A. M.

KOVAR.—In the service of his country in France; of grippe on Jan. 18, 1919, Albert Frank Kovar of Battery F, 105th Field Artillery, 27th Division, beloved brother of Katharine E. Kovar and grandson of Mrs. Rosina Ehrlich.

LANDWEHR.—Augusta A., beloved sister of Henry C. and Mrs. E. R. Dreyer, after a short illness, on Feb. 6, 1919. Funeral services at her former residence, 623 Walton Av., Saturday, Feb. 8, at 8 P. M. Interment private.

LAWRENCE.—On Feb. 5, 1919, Elizabeth E. Lawrence. Services at residence of her sister, Mrs. T. A. Sindelar, 61 Lamont Av., Elmhurst, L. I., Saturday at 8 P. M. Kindly omit flowers.

LECHER.—Suddenly, Feb. 6, Fannie F., beloved wife of Emil C. Lecher of California. Notice of funeral hereafter.

LEDYARD.—At Cazenovia, on Feb. 6, 1919, in the 87th year of her age, Anne Fitz Hugh, daughter of Richard Potts and Mary J. Fitz Hugh of Sonyea, Livingston County, N. Y., and wife of the late George Strawbridge Ledyard.

LEONORI.—Lewis John. On Wednesday, Feb. 5, 1919, husband of the late Harriet Ann Lupton, in his 95th year. Funeral services at the residence of his son, William H. Leonori, 1,099 Dean St., Brooklyn, Friday, Feb. 7, at 8 P. M. Kindly omit flowers.

MACDONALD.—Feb. 5, Dr. Daniel, beloved husband of Agnes Cronin. Services at his late residence, 7 West 108th, Friday evening, at 8 o'clock. Prince Edward Island (Canada) papers please copy.

MacKNIGHT.—Frances MacKnight, on Feb. 5, 1919, at her late residence, "The Evelyn," 101 West 78th St. Funeral service on Friday, Feb. 7, at 1 o'clock. Funeral private.

MacNAUGHTEN.—Duncan, Wednesday, Feb. 5, beloved husband of Elizabeth MacNaughten, 77th year. Birth, Perth, Scotland. Member of Amaranth Council No. 461, R. A. Service at late residence, 486 Halsey St., Brooklyn, at 9 P. M., Friday. Interment Evergreens, Saturday.

MACQUEEN.—At Pleasantville, N. Y., Feb. 5, after a brief illness, Florence Howard Macqueen, in her 32d year, wife of Edwin M. Macqueen, daughter of William B. and Ida M. Howard. Service at the home of her parents, 257 Stuyvesant Av., Brooklyn, Saturday, Feb. 8, at 1:30 P. M.

MADDEN.—Suddenly, on Feb. 4, at New York Hospital Nurses Club, 317 West 45th St., Annie T. Madden. Interment Springfield, Mass.

MARIS.—Henry J., at Augusta, Ga., Feb. 4. Relatives and friends invited to funeral services at his late home, 1,017 Clinton St., Philadelphia, Penn. Interment Laurel Hill Cemetery, Friday, the 7th inst., 2 P. M.

NAGLE.—On Feb. 5, Bredine Freeman Nagle, wife of James T. Nagle of 112 West 101st. Services at Luckrings, Bender & Schutte's chapel, 851 Amsterdam Av., near 102d St., Friday, at 2 P. M.

NIAS.—On Feb. 6, in his 83d year, Moses, beloved husband of Betsy. Funeral from his late residence, Neptune Av., Sea Gate, on Sunday, Feb. 9, at 10 A. M.

O'HALLORAN.—At Memphis, on the 5th inst., William, husband of Mary Flaherty and son of Abbie and the late Thomas O'Halloran. Funeral from St. Patrick's Church, Huntington, Saturday morning.

OHERA.—Mabel, wife of Frank Ohera, Feb. 4. Funeral services at Stephen Merritt Chapel, 8th Av. and 125th St., Sunday, 2 P. M.

PALMA.—On Feb. 6, Aurelia Palma Medina, at her residence, 210 West 110th St. Services THE FUNERAL CHURCH, (Campbell Building,) Broadway, 66th St., Friday morning, 11 o'clock. Interment Woodlawn Cemetery.

PERRY.—Nancy Wheeler, of pneumonia, at Saxton's River, Vermont, Feb. 5, four-year-old daughter of Mr. and Mrs. H. De Motte Perry. Worcester, Mass., papers please copy.

PHELAN.—William M., on Feb. 3, lying in state THE FUNERAL CHURCH, Broadway, 66th St., (Frank E. Campbell's.)

PURDY.—Sarah A., on Feb. 6, aged 81 years, widow of Elijah Purdy. Funeral services at home of daughter, Ella M. Franklin, Saugerties, N. Y., Thursday, 7:30 P. M. Interment White Plains Rural Cemetery, at 3:30 P. M. Friday.

REILLY.—On Feb. 5, 1919, Jane, beloved wife of James Reilly and daughter of Bridget and the late Thomas Doyle, sister of Mrs. J. Packenham, Mrs. P. Murphy, Mrs. J. Egan, Miss Katherine Edward, Private Thomas, and Dr. Dominick Doyle. Funeral from her late residence, 152 East 30th St., Saturday morning at 10 o'clock.

RICHMAN.—Jeanette, widow of the late L. Richman, beloved mother of Mrs. M. Burr, Mrs. S. Klapper, Miss M. Richman, and Mr. W. Richman. Funeral from chapel of Washington Cemetery, Friday, Feb. 7, at 2:30 P. M. sharp.

ROBINSON.—At Elmhurst, L. I., on Feb. 6, 1919, Mary Robinson, daughter of the late Joseph and Elizabeth Stackhouse Robinson. Funeral service at St. James Episcopal Church, Broadway, Elmhurst, on Sunday, Feb. 9, at 3:30 P. M.

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SATTLER.—At Elizabeth, N. J., Tuesday, Feb. 4, 1919, William R. Sattler. Funeral services at St. John's Church Friday, Feb. 7, at 3 P. M. Interment Evergreen Cemetery.

SCHUCK.—At Montclair, N. J., on Wednesday, Feb. 5, 1919, Elizabeth Schuck, in her 65th year. Funeral from the home of her brother, Michael J. Schuck, 125 West 6th St., Plainfield, N. J., on Saturday, Feb. 8, at 8:30 A. M. Solemn requiem mass St. Mary's Church, at 9 A. M. Interment in St. Mary's Cemetery.

SIMON.—On Feb. 5, at 237 East 68th St., Simon Simon, beloved father of Nathan, Carrie, Jennie, Arthur, and Sam. Funeral 10 A. M. Friday.

SMITH.—On Tuesday, Feb. 4, 1919, Frank A., beloved husband of Mary Smith, (nee McCahey,) and son of the late William H. and Catherine Smith, (nee Gill.) Funeral Friday, Feb. 7, at 2 P. M., at his late residence, 651 Baltic St., Brooklyn. Interment Holy Cross Cemetery.

SMITH.—On Feb. 5, 1919, John H. Smith, for thirty-five years with the Nassau Boat Club. Funeral services at W. J. Matthews Funeral Parlor, 233 Lenox Av., near 122d St., Friday evening, at 8 o'clock.

ST. JOHN.—William, aged 79 years, Feb. 5. Funeral services at THE FUNERAL CHURCH, Broadway and 66th St., Friday, 2 P. M. Interment Greenwood.

STODDARD.—At Bridgeport, Conn., on Wednesday, Feb. 5, in the sixty-fourth year of her age, Julia Elizabeth Stoddard, widow of the late Goodwin Stoddard. Services will be held at her late residence in Bridgeport on Friday, Feb. 7, at 2:30 P. M.

STRAUSS.—Selma, after a short illness, in her 24th year, beloved wife of Moritz and loving mother of Melville and dear daughter of Herman and Thekla Strauss. Funeral from her late residence, 86 West 119th St., Sunday, Feb. 9, at 10 A. M.

SWANSON.—On Feb. 5, 1919, John A. Swanson. Funeral services at his late residence, 1,439 University Av., Bronx, Sunday afternoon, 1 o'clock.

URSCHEL.—On Feb. 4, Jacob Urschel, formerly of 11 East 47th St. Services at Carleton Winterbottom's Chapel, 620 6th Av., near 36th St., on Friday, Feb. 7, at 9:30 A. M. Interment Kensico Cemetery.

VALENTINE.—John C., age 78, died at Hartsdale, N. Y., Feb. 6, 1919. Funeral from his late home Saturday afternoon, at 3 o'clock. Carriages will meet 1:35 and 1:48 trains from Grand Central.

VAN SUETENDAEL.—At Yonkers, N. Y., on Wednesday, Feb. 5, 1919, Octave F. Van Suetendael, in his 75th year. Funeral service at his late residence, 767 Warburton Av., Yonkers, Friday, Feb. 7, at 4:30 P. M. Interment Milford, Penn.

WEED.—At Stamford, Conn., on Wednesday, Feb. 5, Albert G. Weed, in his 86th year. Funeral private.

WRIGHT.—Alice Wright, beloved wife of Edward Wright, 15 Hawthorne St., Brooklyn, suddenly from heart attack, Feb. 5, 1919. Interment private, Evergreens Cemetery.

In Memoriam.

DICKEY.—Whereas, the members of this board have learned with profound sorrow of the death on Monday, Feb. 3, 1919, of Mr. Charles Denston Dickey, late a valued and highly esteemed Director of this company; therefore be it

Resolved, That Mr. Dickey's friends and associates on this board hereby desire to bear witness to their deep appreciation of the value of the services rendered by him to the company during the years in which he held office. Mr. Dickey was elected a Director upon the organization of this company in 1893 and had successively served since then on the Executive and several sub-committees of the board, being at the time of his death an active and honored member of all of these committees. In the discharge of the duties pertaining to these various offices Mr. Dickey evinced at all times high intelligence and untiring zeal, while his long affiliation with the company, his unceasing efforts to promote its welfare, his sterling character and genial presence, endeared him to the entire board in all of their official and personal intercourse.

Resolved, That its members extend to Mrs. Dickey and to her family the assurance of their most heartfelt sympathy in the great bereavement and affliction which they have sustained, and be it further

Resolved, That the Secretary be instructed to spread these resolutions upon the records of the company and to forward a copy thereof to the family of the deceased.

I hereby certify that the foregoing is a correct copy of a resolution adopted at a special meeting of the Board of Directors of the United States Mortgage and Trust Company held Feb. 6, 1919, at which a quorum was present.

HENRY L. SERVOSS, Secretary.

ISRAEL.—In memory of Harry Israel, who departed this life Feb. 7, 1918.

LUKACH.—In memory of my dear mother, Marie Lukach; died Feb. 7, 1918.

BANKRUPTCY NOTICES.

UNITED STATES DISTRICT COURT, Southern District of New York.—No. 26565.—In Bankruptcy.—WALTER S. CHATTERTON, bankrupt.

Walter S. Chatterton was duly adjudicated bankrupt on February 4, 1919. The first meeting of creditors will be held at my office, No. 31 Nassau Street, City of New York, on February 19, 1919, at 12 M. Creditors may prove claims, appoint a Trustee, examine the bankrupt, and transact such other business as may come before said meeting.

JOHN J. TOWNSEND, Referee in Bankruptcy.

UNITED STATES DISTRICT COURT, Southern District of New York.—No. 26524.—In Bankruptcy.—NEW YORK GAS TUBING COMPANY, bankrupt.

New York Gas Tubing Company was duly adjudicated bankrupt on January 18, 1919. The first meeting of creditors will be held at my office, No. 31 Nassau Street, City of New York, February 18, 1919, at 11 A. M. Creditors may prove claims, appoint a Trustee, examine the bankrupt, and transact such other business as may come before said meeting.

JOHN J. TOWNSEND, Referee in Bankruptcy.

UNITED STATES DISTRICT COURT, Southern District of New York.—No. 26211.—In Bankruptcy.—GEORGE SOLOMON, trading as THE SOUTHERN DRY GOODS CO., bankrupt.

George Solomon, trading as the Southern Dry Goods Company, was duly adjudicated bankrupt on November 6, 1918. The first meeting of creditors will be held at my office, No. 31 Nassau Street, City of New York, on February 18, 1919, at 11:30 A. M. Creditors may prove claims, appoint a Trustee, examine the bankrupt, and transact such other business as may come before said meeting.

JOHN J. TOWNSEND, Referee in Bankruptcy.

UNITED STATES DISTRICT COURT, Southern District of New York.—No. 26561.—In Bankruptcy.—FRANK ETTINGER, Bankrupt.

Frank Ettinger was duly adjudicated bankrupt on January 31, 1919. The first meeting of creditors will be held at my office, No. 2 Rector Street, City of New York, on February 20, 1919, at 10:45 A. M. Creditors may prove claims, appoint a trustee, examine the bankrupt, and transact such other business as may come before said meeting.

SEAMAN MILLER, Referee in Bankruptcy.

UNITED STATES DISTRICT COURT, Southern District of New York.—No. 26553.—In Bankruptcy.—ROY E. TAYLOR, Bankrupt.

Roy E. Taylor was duly adjudicated bankrupt on January 29, 1919. The first meeting of creditors will be held at my office, No. 2 Rector Street, City of New York, on February 20, 1919, at 11:15 A. M. Creditors may prove claims, appoint a trustee, examine the bankrupt, and transact such other business as may come before said meeting.

SEAMAN MILLER, Referee in Bankruptcy.

UNITED STATES DISTRICT COURT, Southern District of New York.—No. 26348.—In Bankruptcy.—JACOB DIAMOND and HARRY DIAMOND, individually and as copartners, trading as Diamond Specialty Shop, Bankrupt.

The aboved named bankrupts were duly adjudicated bankrupt on November 29, 1918. The first meeting of creditors will be held at my office, No. 2 Rector Street, City of New York, on February 20, 1919, at 11 A. M. Creditors may prove claims, appoint a trustee, examine the bankrupt, and transact such other business as may come before said meeting.

SEAMAN MILLER, Referee in Bankruptcy.

UNITED STATES DISTRICT COURT, Southern District of New York.—No. 26557.—In Bankruptcy.—WILLIAM J. DEASY, Bankrupt.

William J. Deasy was duly adjudicated bankrupt on January 30, 1919. The first meeting of creditors will be held at my office, No. 31 Nassau Street, City of New York, on February 18, 1919, at 12:30 P. M. Creditors may prove claims, appoint a trustee, examine the bankrupt, and transact such other business as may come before said meeting.

JOHN J. TOWNSEND, Referee in Bankruptcy.

UNITED STATES DISTRICT COURT, Southern District of New York.—No. 26509.—In Bankruptcy.—ACIERAL COMPANY OF AMERICA, INC., Bankrupt.

Acieral Company of America, Inc., was duly adjudicated bankrupt on January 27, 1919. The first meeting of creditors will be held at my office, No. 31 Nassau Street, City of New York, on February 19, 1919, at 11 A. M. Creditors may prove claims, appoint a trustee, examine the bankrupt, pass upon a proposed offer of composition, and transact such other business as may come before said meeting.

JOHN J. TOWNSEND, Referee in Bankruptcy.

U. S. DISTRICT COURT, SOUTHERN DISTRICT of New York.—Bankruptcy.—No. 26,452. Notice is given that HARRY EINHORN, bankrupt, has applied for a discharge from all his debts. Creditors and parties interested are ordered to attend before this Court in Post Office Building, Manhattan, New York, on March 10, 1919, at 10:30 A. M., there to show cause why discharge should not be granted.

SEAMAN MILLER, Referee in Bankruptcy.

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The Spring term opens in the three institutions on Monday, February 10th, the afternoon courses at 4:15 and 5:15, and the evening courses at 7:30 and 8:25 P. M.

Registration begins on February 8th, at 7:30 P. M., in the Main Building of the College. For further information address L'Alliance Francaise College of the City of New York.

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LEGAL NOTICES.

SUPREME COURT OF THE STATE OF New York, New York County.—In the matter of the application of GERMAN ODD FELLOWS' HOME ASSOCIATION OF THE STATE OF NEW YORK for leave to change its name to UNITED ODD FELLOWS' HOME AND ORPHANAGE ASSOCIATION OF THE STATE OF NEW YORK.

NOTICE IS HEREBY GIVEN that the German Odd Fellows' Home Association of the State of New York, a domestic corporation duly organized and existing under the laws of the State of New York, and having its principal place of business in the Borough of Manhattan, City of New York, will present to the Supreme Court of the State of New York, New York County, at a Special Term, Part 1 thereof, to be held in and for the County of New York, at the County Court House in the Borough of Manhattan, City of New York, on the 24th day of February, 1919, at 10:15 o'clock in the forenoon of that day or as soon thereafter as counsel can be heard, a petition for an order authorizing said corporation to change its corporate name to "UNITED ODD FELLOWS' HOME AND ORPHANAGE ASSOCIATION OF THE STATE OF NEW YORK" on a day to be specified therein; and for such further and other relief as to the Court may seem just and proper in the premises.

Dated, New York, January 31st, 1919.

GERMAN ODD FELLOWS' HOME ASSOCIATION OF THE STATE OF NEW YORK.

By MARCUS BERLINER, President.

JOEL KRONE, Attorney for Petitioner, 299 Broadway, Manhattan, New York City.

BANKRUPTCY NOTICES.

UNITED STATES DISTRICT COURT, Southern District of New York.—No. 26484.—In Bankruptcy.—ANNA ANCHORSTAR, Bankrupt.

Anna Anchorstar was duly adjudicated bankrupt, on January 16, 1919. The first meeting of creditors will be held at my office, No. 2 Rector Street, City of New York, on February 20, 1919, at 11:45 A. M. Creditors may prove claims, appoint a trustee, examine the bankrupt, and transact such other business as may come before said meeting.

SEAMAN MILLER, Referee in Bankruptcy.

UNITED STATES DISTRICT COURT, Southern District of New York.—No. 26200.—In Bankruptcy.—HARRY FRANKENBUSH, Bankrupt.

Harry Frankenbush was duly adjudicated bankrupt, on October 23, 1918. The first meeting of creditors will be held at my office, No. 2 Rector Street, City of New York, on February 20th, 1919, at 10:30 A. M. Creditors may prove claims, appoint a trustee, examine the bankrupt, and transact such other business as may come before said meeting.

SEAMAN MILLER, Referee in Bankruptcy.

U. S. DISTRICT COURT, SOUTHERN DISTRICT of New York.—Bankruptcy.—No. 26414. Notice is given that JOHN S. McCLURG, Bankrupt, has applied for a discharge from all his debts. Creditors and parties interested are ordered to attend before this Court in Post Office Building, Manhattan, New York, on March 10, 1919, at 10:30 A. M., there to show cause why discharge should not be granted.

SEAMAN MILLER, Referee in Bankruptcy.

BANKRUPTCY SALES.

IN THE DISTRICT COURT OF THE UNITED States for the Southern District of New York.—In Bankruptcy.—In the matter of GEORGE SOLOMON, trading as SOUTHERN DRY GOODS CO., Bankrupt.—Chas. Shongood, U. S. Auctioneer for the Southern District of New York in bankruptcy, sells this day, Friday, Feb. 7, 1919, by order of the court, at 10:30 A. M., at 539 Broadway, Borough of Manhattan, assets of the above bankrupt, consisting of dry goods, notions, pants, piece goods, tables, chairs, desks, typewriter, carpet, safe, fixtures, &c.

MAURICE L. SHAINE, 299 Broadway.

GOLDSTEIN & GOLDSTEIN, 366 Broadway, New York, attorneys for petitioning creditors.

ASSIGNEE SALES.

ASSIGNEE'S SALE.

SUPREME COURT, NEW YORK COUNTY. In the matter of the General Assignment for the benefit of creditors of HERMAN G. GOLDEN, trading as GOLDEN PHARMACY. Notice is hereby given that the undersigned Assignee will sell at public auction, through Charles Shongood, Auctioneer, on Tuesday, the 18th day of February, 1919, at 10:30 A. M., at 981 Amsterdam Avenue, Borough of Manhattan, City of New York, property and assets of the above estate, consisting of drugs, chemicals, perfumes, soaps, fixtures, &c.

FRANK DRUCKER, Assignee.

MARCUS HELFAND, Attorney for Assignee, 320 Broadway, New York.

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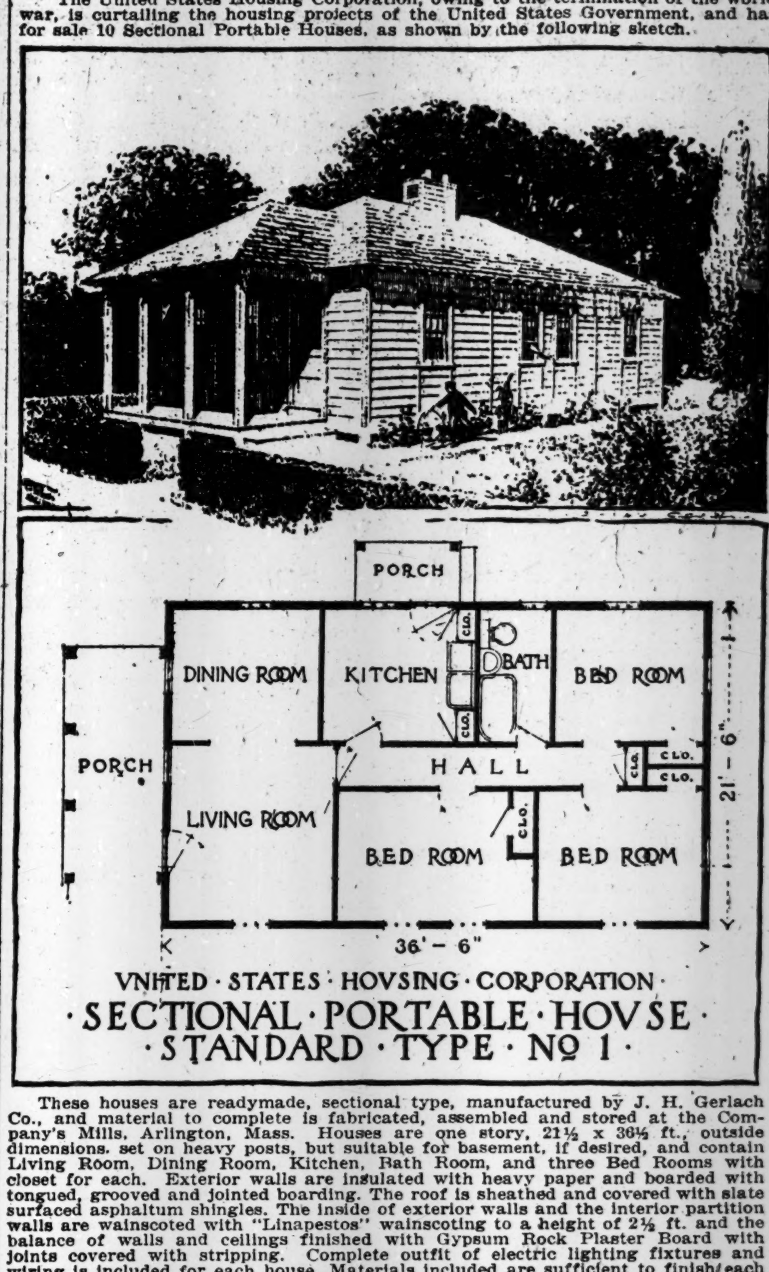

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Winter rates; one hour out, Lackawanna. Folder. G. N. VINCENT, BOONTON, N. J.

NEW JERSEY—Atlantic City.

The Breakers
ATLANTIC CITY'S NEWEST FIREPROOF HOTEL
Ocean Front. Unusually attractive during Winter and early Spring Seasons. Luxurious lobbies and beautifully furnished Sun Parlors thoroughly heated. Charming afternoon musicales and evening concerts. Garage. AMERICAN and EUROPEAN PLANS

Marlborough-Blenheim
THE LEADING RESORT HOUSE OF THE WORLD
ATLANTIC CITY, N. J.
"THE NATION'S HEALTH SHOP"
HEALTH IS EFFICIENCY
A Germicide Climate and Clean Streets.
No Dust. No Dirt. Innumerable Outdoor Recreations and Indoor Entertainments
Ownership Management JOSIAH WHITE & SONS CO.

ROYAL PALACE
HOTEL AND COTTAGES
on the beach ATLANTIC CITY, N. J.
Concerts Afternoons and Evenings
NEAR ALL PIERS AND AMUSEMENTS
Capacity 600. Diet Kitchen.
Open All Year S. Hanstein, Prop.

ALAMAC HOTEL
FIREPROOF
OCEAN FRONT IN THE HEART OF ATLANTIC CITY
AMERICAN AND EUROPEAN PLANS

Hotel STRAND
FIREPROOF
On the ocean front
Capacity 600. Always open
Seawater in all baths. Orchestra
THE IDEAL FAMILY RESORT HOTEL

THE WILTSHIRE
Virginia Ave. and Beach. Ocean view. Capacity 350. Private baths, running water in rooms, elevator, etc. Amer. plan—$3.50 up daily, special weekly. Reopens Feb. 15. Booklet.
SAMUEL ELLIS.

PIERREPONT
Family Hotel Mrs Gerson L. Kahn

MICHIGAN.

MOUNT CLEMENS
MINERAL BATHS
For Rheumatism, nervousness and that rundown condition. Open all the year. Booklet.
Business Men's Association, Mt. Clemens, Mich.

SOUTHERN STATES.

THE KIRKWOOD
ON CAMDEN HEIGHTS
Open January to May
SOUTH CAROLINA
18-Hole Golf, Riding, Climate.
T. EDMUND KRUMBHOLZ

HOTELS
INDIAN RIVER and ROCKLEDGE
ROCKLEDGE, FLORIDA
Golf, Tennis, Boating, Fishing, Hunting, etc. Ideal climate. Write for circular. W. W. BROWN. Summer season: Granliden Hotel, Lake Sunapee, N. H.

Hotel Royal Palm Open Jan. 4th, Fort Myers, Florida.
Fine 18 Hole Golf, Fishing, Swimming Pool. Every Room with Bath. J. L. NELSON, Mgr.

FINEST RESORT HOTEL IN SOUTH.
THE DE SOTO Savannah, Georgia.
Golf through the Winter. 18-Hole Course.

DAYTONA, FLA.
Prettiest Winter Resort in the World.

WASHINGTON, D. C.

Grafton Hotel
CONNECTICUT AVE. & DE SALES ST.
WASHINGTON, D. C.
European Plan, $2 per day upward.
American Plan, $5 per day upward.
HARRINGTON MILLS, Proprietor.

Burlington Hotel
431 Rooms with Bath, $2.50 to $5.00
WASHINGTON, D. C.

U. S. MARSHAL'S NOTICES.

UNITED STATES DISTRICT COURT, Southern District of New York.—At the suit of the United States demanding forfeiture thereof under the provisions of Sec. III., Par. H., Act of October 3, 1913, and Secs. 2865, 3082 and 2802 R. S. U. S., I have seized and hold one 2-strand pearl necklace, one lavalliere, one 2-stone ring, one solitaire diamond ring, one silk shawl, one ring, one pair earrings, one lace spread, seven pieces lace, one cigarette case, four pearl studs, one solitaire diamond ring. Notice is hereby given that the cause is appointed for trial at the U. S. Court and Post Office Building, Manhattan, New York, on February 24th, 1919, at the opening of court. All persons are notified then and there to appear and defend their interest, if any, in said goods. All not appearing will be defaulted.

Dated February 4th, 1919.

THOMAS D. McCARTHY, U. S. Marshal.
FRANCIS G. CAFFEY, U. S. Attorney.

UNITED STATES DISTRICT COURT, Southern District of New York.—At the suit of the United States demanding forfeiture thereof under the provisions of Sec. III., Par. H., Act of October 3, 1913, and Secs. 2865, 3082 and 2802 R. S. U. S., I have seized and hold twenty-five pictures. Notice is hereby given that the cause is appointed for trial at the U. S. Court and Post Office Building, Manhattan, New York, on February 24th, 1919, at the opening of court. All persons are notified then and there to appear and defend their interest, if any, in said goods. All not appearing will be defaulted.

Dated February 4, 1919.

THOMAS D. McCARTHY, U. S. Marshal.
FRANCIS G. CAFFEY, U. S. Attorney.

UNITED STATES DISTRICT COURT, Southern District of New York.—At the suit of the United States demanding forfeiture thereof under the provisions of Sec. III., Par. H., Act of October 3, 1913, and Secs. 2865, 3082 and 2802 R. S. U. S., I have seized and hold one 1-strand pearl necklace, 1 lavalliere and 1 comb pin and 1 ring. Notice is hereby given that the cause is appointed for trial at the U. S. Court and Post Office Building, Manhattan, New York, on February 24th, 1919, at the opening of court. All persons are notified then and there to appear and defend their interest, if any, in said goods. All not appearing will be defaulted.

Dated February 4th, 1919.

THOMAS D. McCARTHY, U. S. Marshal.
FRANCIS G. CAFFEY, U. S. Attorney.

THE NATIONAL CITY COMPANY NEW YORK

A Wide Field For Investment

In buying securities it is best to take a broad view of the investment field.

Such a view is afforded by our monthly bond circulars, which present a list of from fifty to seventy-five issues of high-grade bonds and short-term notes.

Our February offerings will be furnished upon request for AG-203

The National City Company

Main Office: National City Bank Building
Uptown Office: Fifth Ave. & 43rd St.
Correspondent Offices in 35 Cities

Comparison of Income

from tax-exempt and taxable securities

We have prepared a table comparing the income yield from tax-exempt securities with the income yield from taxable securities. This comparison is at the rates applied to 1918 income in the new schedule passed by the United States Senate.

The leaflet contains also the details of each Liberty Loan Issue. The conditions under which the maximum amount of tax-exemption value may be obtained are tabulated.

Ask for Circular A-4.

Harris, Forbes & Co
Pine Street, Cor. William
NEW YORK

Seasoned Long Term Bonds

There are many investors who are taking advantage of present prices of securities to buy a substantial income for years to come.

Send for circular which contains suggestions.

Bonbright & Company
Incorporated
25 Nassau Street New York

USE JUDGMENT IN SELECTING YOUR INVESTMENTS

Experts are of the opinion that bonds of real intrinsic merit purchased around present prices are practically certain to sell considerably higher within the next few years. The question, therefore, is not so much as to whether to buy *now* as it is to use the proper amount of judgment in making selections. Should you wish us to submit to you a diversified list of securities, we would be glad to do so, following out your ideas as to types and geographical location as closely as possible.

Write for Circular 1227
"Conservative Investments"

Spencer Trask & Co.
25 Broad Street, New York
ALBANY BOSTON CHICAGO
Members New York Stock Exchange

Principal Correspondents

GREAT BRITAIN — London Co. Westminster & Parr's Bank
IRELAND — Provincial Bank of Ireland, Ltd.
FRANCE — Credit Lyonnais
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For travelers in foreign countries.

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Available for corporations, co-partnerships and individuals.

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Bought and sold.

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Used by tourists both in the United States and abroad.

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Founded 1852.
Members New York Stock Exchange
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F. M. Dyer & Co.
High-Grade Investment Securities
24 Broad Street, New York City
Telephone 3620 Rector.
Boston New Haven

FINANCIAL MARKETS

Stocks Decline Under Influence of Significant Movements in Commodities Markets.

A combination of developments which seemed to be integral factors in the task of readjusting business and prices to a peace basis pressed itself upon the stock market situation yesterday with the result that prices moved off. The copper stocks naturally enough led in the declining movement, being influenced early in the day by the reduction of the American Smelting and Refining dividend, and later by definite news that copper selling agencies were offering considerable metal at 18½ cents a pound. After the copper price movement came in for study the attention of the financial community was drawn to recessions in cotton, coffee, and corn. Altogether the news of the day was of a depressing character from the point of view of speculators who had been watching for signs of a general forward movement in stocks, but it may be that the occurrences in the commodities' markets marked a forward step toward a new business basis which may ultimately prove of great benefit in awakening industry and trade. With the exception of a number of specialties the stock market closed with declines running from large fractions to more than 2 points. The railroad stocks were less affected by selling pressure than the industrials, but were not neglected.

The chief significance of the decline of copper lay in the fact that some of the larger selling agencies became active for the first time since the armistice was signed. The reports for the last quarter and also for the last half year of 1918 issued by a number of producers showed that costs were well up toward the 17 cents per pound level, and it is difficult to see how much profit can be made at the current price. This, however, would be of little moment if the drastic reduction brought consumers into the market on a large scale. While the purposes of the sellers in lowering quotations were not disclosed, it would not be unreasonable to believe that they hope that by reaching a basis where producer and consumer could get together a demand would be stimulated which might at no distant date reduce accumulated supplies and tend to bring a recovery of the price. As far as could be learned sales for export have not yet become substantial, but it would not be surprising if the new price, which is 4½ cents to the pound under the former quoted figure, brought about an increase of foreign inquiry in the early future.

An acceptance credit of $50,000,000 is being negotiated with local bankers in behalf of Belgium, a financial undertaking which bodes well for the expansion of ordinary commercial relations with European countries. The purpose of the transaction is to finance the purchase of goods for Belgium, and is the first stage of a movement to facilitate trade that is expected to make considerable progress in the next few weeks. Bankers have repeatedly stated that the only way to promote exports to the allied nations is through extension of credit in one form or another, and the practical features of the program are being forwarded by bankers and business men who are now abroad.

Indications were seen of a continued output of new railroad securities. The Illinois Central Railroad sold $16,000,000 fifteen-year 5½ per cent. bonds, and inquiries for other issues were reported in the market. Whether or not the Railroad Administration is urging roads with strong credit to fund a part of the Government loans made to them, as was reported, it would be natural for the carriers to do this as far as market conditions permit. The money market continued favorable for additional securitq sales.

MONEY AND EXCHANGE.

Call Loans on Stocks and Bonds.

MIXED COLLAT'LS.		ALL INDUSTRIALS.	
High	5	High	5½
Low	4½	Low	5
Renewals	4½	Renewals	5
Last	5	Last	5½

Call Loans on Acceptances.

Prime eligible acceptances.....4½

Time Loans.

ALL INDUSTRIALS.		MIXED COLLAT'LS.	
Sixty days	5¼	Sixty days	5@5¼
Ninety days	5¼	Ninety days	5@5¼
Four months	5¼	Four months	5@5¼
Five months	5¼	Five months	5@5¼
Six months	5¼	Six months	5@5¼

Bank Acceptances.

Eligible for rediscount with Reserve Bank, 60 to 90 days.....4⅛@4¼
Nonmember and private bankers eligible, 60 to 90 days.....4⅜@4⅛
Not eligible, 60 to 90 days.....5½@5

Commercial Paper.

30 to 90 days.....5 @5¼
4 to 6 months.....5 @5¼
Other Names.
4 to 6 months.....5¼@5½

FOREIGN EXCHANGE.

Range of Rates.

	High.	Low.	Last.	Change.
Sterling—				
Demand	$4.7580	$4.7580	$4.7580	+ .00025
Cables	4.7655	4.7655	4.7655	—.000125
Francs—				
Demand	5.45⅝	5.45⅝	5.45⅝	..
Cables	5.45	5.45	5.45	..

Closing Rates.

Normal Rates of Exch.		Yesterday's Close. Demand or Checks.	Cables.
4.8665	London	$4.7580	$4.7655
5.1813	Paris	5.45⅝	5.45
5.1813	Belgium	5.66½	5.65
	China—		
	Hongkong	77.00	77.25
	Peking	129.00	129.25
	Shanghai	120.50	123.00
40.20	Holland	41.125	41.375
19.30	Greece	19.35	19.40
32.44	India—		
	Bombay	35.43	*35.73
	Calcutta	35.43	*35.73
5.1813	Italy	6.36¾	6.35
	Japan—		
	Kobe	51.25	51.50
	Yokohama	51.25	51.50
19.30	Spain	20.14	20.22
50.00	Philippine Islands—		
	Manila	49.65	49.75
26.80	Scandinavia—		
	Stockholm	28.10	28.30
	Copenhagen	25.875	26.15
	Christiania	27.20	27.45
	South America—		
42.64	Buenos Aires	44.85	45.00
34.42	Rio	25.85	26.00
5.1813	Switzerland	4.90½	4.86½
51.46	Russia, (currency)—	Bid.	Asked.
	100 rubles	15.70	15.90
	500 rubles	15.60	15.80

TIME BILLS ON LONDON.

Bankers. 60 Days.	Bankers. 90 Days.	Commercial. 60 Days.	Commercial. 90 Days.
$4.73¾	$4.71¾	$4.72½	$4.71

*Federal Reserve Bank selling rate for imports.

Clearing House Exchanges.

Clearing House exchanges, $635,029,498; balances, $60,945,234; Treasury credit balance, $2,643,120; Federal Reserve credit balance, $48,541,266.

Domestic Exchange.

Rates on New York at domestic centres: Boston, par; Chicago, par; St. Louis, 25@15c discount; San Francisco, par; Montreal, $20.3125 premium.

Silver Quotations.

Bar silver in London, 48⅛d; in New York, $1.01⅛, official; Mexican dollars, 77½@80½c.

British Bank Statement.

LONDON, Feb. 6.—The weekly statement of the Bank of England shows the following changes:

	Increased.
Total reserve	£60,000
Circulation	646,000
Bullion	706,254
Other securities	3,033,000
Public deposits	4,108,000
Other deposits	6,121,000
Notes reserve	*19,000
Government securities	*5,054,000

*Decreased.

The proportion of the bank's reserve to liability this week is 20.45 per cent.; last week it was 20.13 per cent. Rate of discount, 5 per cent.

DECLARED DIVIDENDS.

Company.	Rate.	Period.	Payable.	Hold. of Record.
Am. Window G. pf.	3½	SA	Mar. 1	Feb. 19
Cont. P. Bag, c.&pf.	1¼	Q	Feb. 15	Feb. 8
Deere & Co. pf.	1¾	Q	Mar. 1	Feb. 15
Fayette Co. Gas..66 2-3c		M	Feb. 20	Feb. 14
Niles-Bement-Pond.	2½	Q	Mar. 20	Mar. 2
Do. pf.	1½	Q	Feb. 20	Feb. 6

NEW YORK STOCK EXCHANGE

THURSDAY, FEB. 6, 1919.

	1919.	1918.	1917.
Day's sales	448,490	606,856	647,898
Year to date	13,245,004	16,392,646	24,293,957

Closing. Bid.	Closing. Ask.	Sales.		First.	High.	Low.	Last.	Net Chge
21⅝	22	1,000	Advance Rumely	22⅝	22⅝	21⅝	21⅝	— ⅛
59	59¾	300	Advance Rumely pf.	60	60	59½	59½	— ¾
71½	72	400	Ajax Rubber	72	72	72	72	+1
3⅝	3¾	100	Alaska Gold Mines	3⅝	3⅝	3⅝	3⅝	+ ⅛
1⅞	2	100	Alaska Juneau	1⅞	1⅞	1⅞	1⅞	— ⅛
30¾	31	1,800	Allis-Chalmers Mfg.	31⅛	31⅛	30½	31	— ½
83	84	200	Allis-Chal. Mfg. pf.	84	84	84	84	...
100	101	100	Am. Agricul. Chem.	100⅛	100⅛	100⅛	100⅛	— ¾
67	68	2,200	Am. Beet Sugar	69	69	67⅛	67⅛	—1⅜
46⅝	46¾	3,600	Am. Can	46¾	47⅜	46⅜	46⅝	— ⅝
101¼	101½	30	Am. Can pf.	102	102	102	102	...
87⅝	87½	3,800	Am. Car & Fdry	89	89	87	87½	—1½
115	116	100	Am. Car & Fdry pf.	115¼	115¼	115¼	115¼	...
42¼	43	600	Am. Cotton Oil	42¾	42¾	42¼	42½	— ½
11½	11⅞	2,600	Am. Druggists	12⅛	12⅛	11⅝	11¾	— ⅜
16½	16⅞	1,400	Am. H. & Leather	16⅞	17	16⅝	16⅝	— ⅜
86⅝	86⅞	3,600	Am. H. & L. pf.	88	88⅛	86¼	86¾	+ ⅛
120	130	100	Underwood Typew.	130	130	130	130	+5
76	80	100	Union Bag & Paper	76½	76½	76½	76½	—2½
126¼	127	2,700	Union Pacific	127¾	128	126⅝	126⅝	—1⅜
38¾	39⅛	1,600	United Alloy Steel	38⅝	39⅛	38¾	39	+ ⅜
113½	113¾	1,400	United Cigar Stores	114½	114½	113½	113⅝	— ⅜
9¾	10	1,700	United Ry Invest.	10	10	9½	9⅞	+ ⅜
19¼	19½	3,800	United Ry Invest pf.	19	20	19	19¼	+ ¼
101	101½	600	U. S. Indus. Alco.	103¼	103¼	101½	101½	—1½
74⅝	75⅝	1,900	U. S. Rubber	75½	76	74½	75	— ½
44	44½	800	U. S. S., R. & M.	44⅞	44⅞	44	44	—1
89⅛	89¼	67,600	U. S. Steel	90⅝	90⅝	89	89¼	—1⅛
114	114½	500	U. S. Steel pf.	114¼	114⅜	114¼	114⅛	— ¼
65½	65⅝	19,100	Utah Copper	68	68	65¼	65½	—3
15¾	16	600	Utah Securities	16¼	16¼	16	16	— ⅜
52	52¾	300	Va.-Carolina Chem.	52¾	52¾	52½	52½	— ¼
31¼	32	100	Wabash pf A.	31¼	31¼	31¼	31¼	— ¼
10½	10⅞	1,000	Western Maryland	10¾	10¾	10½	10½	— ¼
..	59	200	Western Pacific pf.	58	58	58	58	— ⅜
86½	88	100	West. Union Tel.	86⅞	86⅞	86⅞	86⅞	— ⅛
41½	41⅝	600	W'house E. & M.	42⅛	42⅛	41⅝	41⅝	— ½
8⅜	8½	100	Wheel. & Lake Erie	8⅜	8⅜	8⅜	8⅜	+ ⅛
47	47½	400	White Motors	47⅛	47⅛	47½	47½	+ ½
24¾	25	6,900	Willys-Overland	25⅛	25⅛	24⅞	24⅞	— ⅝
88⅝	89¼	200	Willys-O'land pf.	88⅝	88⅞	88⅝	88⅞	+ ½
126	129	100	W'worth (F.W.) Co.	126½	126½	126½	126½	...
52	53	100	Worthington Pump	52¾	52¾	52¾	52¾	—1¼

THE TREASURY STATEMENT.

Special to The New York Times.

WASHINGTON, Feb. 6.—Receipts and expenditures:

	This Month.	Fiscal Year.
Customs	$1,955,729	$91,139,826
Internal revenue—		
Income and excess profits taxes	1,978,268	730,593,304
Miscellaneous	21,714,017	723,420,949
Miscellaneous revenue	3,282,155	288,008,905
Total receipts	$28,930,170	$1,833,252,986
Excess of ord. disburse. over ord. receipts	126,475,026	8,541,186,760
Excess of total receipts over total disbursements	327,563,717	67,587,904
Expenditures	355,405,197	10,374,739,747

BOSTON CURB.

	Bid.	Ask.		Bid.	Ask.
Airplane	.80	85	Homa Oil	.31	32
Amer Oil	5½	6	Iron Bloss	.45	55
Bay S Gas	6	9	Iron Cap	.14	14¼
Bos Ariz	..	1⅛	Jer Verde	.35	45
Boston Ely	.92	97	La Rose	.25	33
Bos Mont	.47	48	Majestic	.19	22
Begole	..	50	Mex Metals	.22	24
Bohemia	.75	85	Moj Tung	4	7
Butte Lon	.11	13	New Baltic	.75	1¼
Calaveras	1⅛	1¼	Nat Z & L	9	10
Champ, old	3	3½	Nixon Nev	.36	38
Chief Cons	3¼	3⅜	Nev Doug	.15	20
Cons Cop	5⅜	5¾	Oneco	.20	45
Cons Ariz	1⅛	1¼	Onondaga	.12	17
Cortez	.13	15	Pilgrim	.57	59
Crystal	.19	21	Rainier	.60	61
Crown Res	.50	53	Seven Mets	.37	38
Denbigh	.50	51	S W Miami, full paid	.75	1¼
Earle Eagle	..	2	Texana	.12	14
Eagle B B	2¼	2⅝	Un Ver Ext	.31¼	32
Fortuna	2	5	Vic Mines	..	30
Gold Lake	2	5	Yukon Gold	.70	90
Houghton	.30	60			

TOPICS IN WALL STREET.

Italian Bonds on the Curb.

For the first time, as far as the records show, an open market for Italian internal war bonds was created on the Broad Street Curb yesterday. The reason for this—the bonds have enjoyed a more or less favorable market over the counter for some time—was that one customer decided he wanted to see his purchase recorded in an open market, and to accommodate him his brokers took the operation out to Broad Street and put it through there. Whether this means that attempts will be made to popularize the Italian bonds in the outside market could not be ascertained last night, but some leading spirits on the Curb think it does. The Russian bonds are already there, and with the Italian bonds opening yesterday there are possibilities in prospect. The Italian bonds are quoted in dollars per 1,000 lira, so that a price of $141 means that the bonds are worth 89½ per cent. of par with exchange at 6.35, and, if exchange is figured at the normal of 5.18⅛, they are worth only 73 per cent. of mint par. Speculation in them thus becomes a dual gamble in the bonds and in Italian exchange.

⁂

Commodity Prices Readjustment.

A good deal is being said these days about the "readjustment of commodity prices" and the "curtailment of the cost of living," and keen speculators who try to anticipate such things as these are shaping their course in the direction of the bear. Yesterday it was notable that a good many commodity prices were down. Coffee, cotton, corn, and copper all suffered reductions in value. The breaks in all of these, furthermore, were sufficient to have made any single case dramatic had it not been for the very general situation. Taken individually the decline in any one of these commodities would have been notable.

⁂

Advancing Dollars.

"If commodity prices are to decline appreciably, then dollars must advance correspondingly," said a prominent banker yesterday. On that theory, he explained, it would be nearly as profitable and a good deal safer to buy bonds as it would be to sell stocks. Possibly this will be a good selling argument when the next Liberty-Victory Loan campaign starts.

⁂

Pacific Freight Rates Cut.

The announcement by the Shipping Board of a cut in ocean freight rates from Pacific Coast ports to China, Japan, the Philippines and other far Eastern ports, of about 60 per cent. caused no particular surprise in local shipping circles yesterday as it had been expected since the recent cut in transatlantic rates that action on the Eastern ocean freights would quickly follow. Shippers to far Eastern ports have been insisting for many weeks that a big reduction would have to be made if Americn exporters and importers were to retain even a small part of the business they enjoyed in the war period, when freight rates did not play so important a part as they do in securing new business.

⁂

Marine Insurance Rates Higher.

It was reported in marine insurance circles yesterday that the recent increase in the number of vessels being sunk in the North Atlantic by floating mines, may cause a sharp advance in the war risk rate on ships plying in those lanes from ⅛ to ¼ of 1 per cent. In some quarters it was stated that one underwriter refused to take such a risk, but other underwriters were not so positive, and one man said that he would write anything, provided the buyer of the insurance would pay the rate asked. This stiffening in the war risk rate was influenced to some extent by the reports of Captains of vessels which have sailed through waters which they said were infested with floating mines.

⁂

Railway Executives Meet.

Members of the Standing Committee of the Association of Railway Executives who drafted the recent plan of that body for the return of the railroads to a modified private ownership subject to responsible governmental regulation are meeting today in Washington to receive reports from their committee which has been planning for legislation necessary to allow a readjustment plan to go through. At the meeting further steps in placing the association's ideas before Congress will be discussed and the immediate action to be taken may be decided upon.

⁂

Necessary Proxies Received.

The Cuba Cane Sugar Corporation has received the proxies necessary to a voting of the proposed issue of $25,000,000 notes. For a time proxies were held up owing to the warning against their delivery by Henry Evans. It was said yesterday that his proxies for more than 18,000 shares had been promised to the corporation. There has been no question that the Cuba Cane Corporation needed the new financing, but it was the contention of Mr. Evans that, in issuing the proposed notes, there should be a provision that no dividends be paid on the common stock until the notes had been retired. Whether this concession has been made is not certain.

WILL OFFER BRITISH BONDS.

Securities Not Absorbed in Note Conversion to be Announced Today.

J. P. Morgan & Co. announced yesterday that less than $30,000,000 of the United Kingdom of Great Britain and Ireland 5½ per cent. notes which matured on Feb. 1 remained unconverted on that date into twenty-year bonds. A syndicate, headed by the Morgan firm and including the Guaranty Trust Company, the National City Company, Harris, Forbes & Co., Kidder, Peabody & Co., and other banking houses engaged recently to underwrite the conversion of the notes, and the group will offer shortly the portion of the long-term bonds which were not absorbed in conversions. The amount, which is expected to be in the neighborhood of $25,000,000, is to be made public today, together with the sale price.

The United Kingdom notes, which aggregated $250,000,000 of one-year and two-year maturity, were put out in January, 1917. Of these about $142,000,000 matured Feb. 1. They were distributed through a country-wide syndicate of dealers and banks, and, according to yesterday's announcement, those agents which were most active in the original sale will be offered participations in the sale of the bonds.

FINANCIAL NOTES.

A. B. Leach & Co. have purchased and are offering, at 95 and interest, $550,000 Cincinnati Gas and Electric Company first mortgage 5 per cent. bonds, due in 1956.

George B. Gibbons & Co. are offering City of Paterson 4¾ per cent. improvement and hospital bonds, maturing serially, at prices yielding 4.55 per cent.

Allen Broomhall, formerly with John Burnham & Co., is now with McClure, Jones & Reed, members of the New York Stock Exchange. Mr. Broomhall will specialize in bank stocks, and will be associated with Charles R. Blachly in the unlisted securities department of the firm.

Ernest C. van Dyke, for thirteen years with Dow, Jones & Co., has resigned to become associated with Knauth, Nachod & Kuhne, where he will take charge of the security department.

R. M. Grant & Co. have ready for immediate distribution a chart of the new Federal income tax as affecting individual incomes. The figures contained in this chart are those of the Senate, agreed upon by the Conference Committee and accepted by the House.

The Atlas Powder Company announces the election to the Board of Directors of Leonard Richards, Jr., of Stamford, Conn. This election increases the board from five to six members.

A second successive monthly dividend of 1 per cent. has been declared on Dayton Coal, Iron & Railway Company preferred stock, payable March 15, to stockholders of record Feb. 20.

The Corporation Trust Company has prepared for distribution an analytical pamphlet on the new revenue bill. Copies may be had upon application to the company.

BONDS ON STOCK EXCHANGE

THURSDAY, FEB. 6, 1919.

	1919.	1918.	1917.
Day's sales	$11,262,500	$4,412,500	$4,251,000
Year to date	329,786,000	128,961,000	158,167,800

Following sales are given in lots of $1,000:

BID AND ASKED QUOTATIONS

	Bid.	Asked.		Bid.	Asked.		Bid.	Asked.		Bid.	Asked.
Am S Ref pf.	118	121	Do pf.	105	120	Mon Pow.	70½	73	U S R & I.	22	25
Am S Tob pf.	93	95	C, C, C & St L.	32	34	Do pf.	104½	..	U S R 1st pf.	109½	110½
Am T & C.	55	70	Do pf.	62½	75	Mor & Es.	73	74	U S m pf.	45	46⅝
Am Tob pf.	100¾	102	Cl & Pitts.	69½	80	N, C & St L	110	120	Va-Car Ch pf.	111½	112
Am Z pf.	39½	43	Do spec.	38	..	Nat Acme.	30	31¼	Va I, C & Coke	55	60
Assets R.	1	1⅛	Clu-Peab.	60	62	Nat Bisc.	110	112	Va R & P.	..	48
A, T & S F pf.	86	88	Do pf.	104	107¾	Do pf.	118	120	Wabash	8	8¼
A, B & A.	7½	8	Col F pf.	100	..	Nat C & S.	71½	72⅛	Do pf, B.	19	20
Atl C L.	96	98	C & S 1st pf.	48	50	Do pf.	103	104⅝	W F Exp.	66	70
A, G & W I pf.	63½	65	Do 2d pf.	42	48	Nat En pf.	96	98	W Md 2d pf.	22	29
Bald L pf.	98	102¾	Con Gas B.	106	..	Nat L pf.	107	110¼	West Pac.	17	17½
Barrett Co pf.	109½	110½	C I C M.	7¾	8	Nat Rys of M 1st pf.	12	..	W E & M 1st pf.	60	65
B'ch Cr'k.	30¼	..	Cont Can.	66	69¼	N Y, C & St L.	28	30	Weym-B.	169	179
B U Gas.	80	90	Do pf.	106	107	Do 1st pf	60	66	Do pf.	100	110
Brown Sh.	68½	71	Corn P R pf.	103	103½	N Y Dock.	15	20½	W & L E pf.	16	18
Do pf.	97	100	Crex Carp.	35	55	Do pf.	40	47	Wilson	69	69½
Bruns Ter.	8¾	9⅝	Cruc S pf.	91½	92¼	N Y, L & West	..	123	Do pf.	98	99
B, R & P.	68	70	C-Am Sug.	150	155	Norf So.	15¼	18	Wis Cent.	30	33
Do pf.	95	100	Do pf.	95	115	N & W pf.	72½	..	W'w'th pf.	116	118
Burns Bros. pf.	110	115	D & Co pf.	95¼	97¼	North Am.	46	48	Wor Pump pf, A.	85	89
Bush Ter.	..	97	Del & Hud.	103⅛	106¼	Nor Cent.	67	..	Do pf, B.	67	68¼
But'k Co.	16	17	D, L & W.	173	178	Ohio F S.	43	44½			
			D & R G.	4	5	Owens B M	47	49			
			Det Ed.	109	112	Do pf.	105	109			
			Det & M.	..	85						

SAVAGE ARMS SURPLUS CUT.

$1,336,275 in 1918, It Was $1,433,569 in Preceding Year.

The preliminary report of the Savage Arms Corporation for 1918 shows a surplus after charges, preferred dividends, and war taxes, amounting to $1,336,275, which is equal to $16.37 a share on the $8,158,000 common stock reported as outstanding last October. This compares with a surplus of $1,433,569 or $16.44 a share on the stock in the preceding year. Total earnings of the company increased $3,199,459 to $8,347,208 in 1918 and war taxes increased $3,279,825 to $6,948,325 as compared with 1917.

For the quarter ended with December the preliminary statement showed a surplus after charges, taxes and preferred dividends of $223,271, which was equivalent to $2.73 a share on the common stock against $2.86 a share earned in the preceding quarter and $9.26 in the quarter ended with December, 1917.

Cluett, Peabody Earn $7.67 a Share.

Cluett, Peabody & Co. in their annual report for the year ended Dec. 31, 1918, show net profits after the deduction of Federal taxes and all charges of $1,871,162, this being equivalent after provision for preferred dividends, to $7.67 a share on the common stock of $18,000,000. At the close of 1917 th nxt profits were $2,530,245, equivalent to $11.33 a share on the common.

New Prices for Old Bonds

This is not a catch headline, but a statement of fact which should interest investors.

There are bonds that have been on the market for years which are just as strong today as ever but are selling at prices that make them more attractive than ever.

For details regarding one of these bonds, send for our Circular C-46.

A. B. Leach & Co., Inc.
Investment Securities
62 Cedar St., New York
Chicago Philadelphia Boston Buffalo
Baltimore Cleveland Minneapolis

Foreign Exchange
PRESENT POSSIBILITIES

Many large investors have been familiarizing themselves with the attractive features of the internal loans of foreign governments, because, aside from possible improvements in market quotations, the return or partial return of exchange rates to normal means satisfactory profits.

Write or call for information

Hemphill, Noyes & Co.
Members New York Stock Exchange
37 Wall Street, New York

Maury Rogers & Auchincloss

U. S. Steel

This review sent upon request

Members
N. Y. Stock Exchange
N. Y. Cotton Exchange
Chicago Board of Trade
25 Broad St.

Income Tax At a Glance

We have prepared a chart showing the amount to be paid on specified individual incomes from $2,500 to $500,000 under the new rates of the Income Tax Law.

Copy on Request.

W. C. Langley & Co.
Investments
115 Broadway, New York

Exempt from Federal Income Tax
Tax Free in New York State

City of Rochester, New York 4½% Bonds

Legal Investments for Savings Banks and Trust Funds in New York and other Eastern States.

Send for Circular R. N. Y.

Colgate, Parker & Co.
49 Wall Street, New York

Marine Securities

A forthcoming issue of First Mortgage Marine Bonds to net 7½ to 8% is briefly described in circular T-8 to be had upon application.

Hannevig & Co.
Marine Financing
Marine Securities
139 Broadway, New York
Foreign Exchange *Letters of Credit*

Tax Exempt in New York State
Brooklyn Edison Company, Inc.
General Mortgage 5s, Series A
Due January 1, 1949
Price
91 and interest to yield 5⅝%

These bonds are secured by mortgage on the entire property of the Company, total mortgage debt being only about twice the gross earnings, which is exceedingly conservative.

Net earnings for the last 5 years have averaged over 3.6 times the interest charges.

Dividends have been paid on the Capital Stock at the rate of 8% per annum since 1904.

Circular B-4 containing detailed information will be sent upon request.

Stone & Webster
120 Broadway, New York
Telephone Rector 6020
Boston Chicago

A Peace Investment

CITIES SERVICE COMPANY is one of the largest producers of oil in the world. The production in 1918 was over 15,000,000 barrels.

It also operates 75 public utility properties throughout the United States and Canada.

The end of the war brings Cities Service forward as a prominent peace investment.

Cities Service Preferred Stock at present prices yields about
7½%
Monthly Dividends
Monthly Earning Statements
Write for Circular T-105

Henry L. Doherty & Company
60 Wall Street
New York

TOBACCO STOCKS
American Cigar Co.
Conley Foil
Johnston Tin Foil
Porto Rican Am. Tobacco
R. J. Reynolds Tobacco
Weyman-Bruton

Private Wires to
HARTFORD MONTREAL
WILMINGTON TORONTO
PHILADELPHIA

JENKS, GWYNNE & CO
15 BROAD ST.
TEL. HANOVER 7474
MEMBERS N.Y. STOCK EXCHANGE
AND N. Y. COTTON EXCHANGE.

7% Preferred Stock
($5.00 Par Value.)
Bonus of 25%
Common Stock
Send for Circular H-6.

Farson, Son & Co
Members New York Stock Exchange
115 Broadway, New York City

Merrill, Lynch & Co.
Commerce Motor Truck
7 Wall St., New York
Chicago
Detroit
Trading Dept.

Mark A. Noble Theodore C. Corwin
NOBLE & CORWIN
25 Broad St. New York.
Equitable Trust Borden's Com.
Guaranty Trust Mich. State Tel.
Telephone 1111 Broad.

BELGIUM ASKS FOR $100,000,000 CREDIT

American Bankers Prepare to Make Their First Advance $50,000,000.

MONEY WILL BE SPENT HERE

Local Financiers Expect This Operation, if Successful, Will Be Followed by Many Similar Ones.

Arrangements are being perfected, it was learned yesterday, for the establishment of a large credit in this country in favor of some of the leading financial and commercial institutions of Belgium. No details of the credit have been arrived at as yet, but it is understood that the Belgian interests have requested that the amount be upward of $100,000,000. To date, American bankers are inclined to make the first advance, approximately $50,000,000.

The loan will not result in a public offering of securities. On the contrary, it will be in the form of an acceptance credit, along the general lines of the credits established here some time ago in favor of France. The bills, it is expected, will be eligible for rediscount at the Federal Reserve Banks. A powerful banking syndicate will underwrite the transaction and it was said yesterday that the proceeds of the credit would be entirely spent in this country.

This operation is not to be of the so-called "rehabilitation financing," but is designed primarily to help Belgium obtain the raw materials she needs and may purchase in this market. It was pointed out that, while this would help Belgium a great deal, it would also help American industry.

Bankers who have been engaged in the negotiations of this credit have been forced to go very slowly, and it was said yesterday that it might be some weeks before the transaction is completed. Neither the United States Government nor the government of Belgium is directly concerned in the operation, but consent of both has to be obtained before plans can be finally agreed upon. This, together with the slowness of communications, has caused some delay already and is expected to result in more before the matter is finally settled.

Cabled advices recently received have stated that London bankers are willing and anxious to extend large credits to Belgium and private reports say that a good deal of this financing could be done at Paris. American bankers point out that if the United States is to take its place in world finance, it must undertake financing of this sort. This has been emphasized to authorities at Washington and it is said co-operation is expected. Local bankers believe that if this Belgian credit is arranged satisfactorily it will be merely the first of a considerable number of similar transactions.

NEW RAILROAD FINANCING.

Illinois Central Sells $16,000,000 Bonds to Kuhn, Loeb & Co.

New railroad financing received fresh stimulus yesterday through the sale of $16,000,000 fifteen-year 5½ per cent. bonds of the Illinois Central Railroad Company to Kuhn, Loeb & Co. The banking firm immediately offered them for public sale at 97½ and interest, a price which yields the purchaser 5¾ per cent. if the bonds are held to maturity, or 6¼ per cent. if they are redeemed at the earliest redemption date. The issue is secured by the deposit of securities with the Farmers' Loan and Trust Company of a market value of $20,000,000, and the proceeds are to be used to discharge obligations entailed in expenditures made for additions and betterments.

The funds which the road has spent for improving its property and facilities are understood to have been provided in part by the Railroad Administration through advances last year. The total of these advances to the Illinois Central in 1918 was $17,425,000. The fact that the company had moved to fund its outlay on roadbed, terminals, and equipment aroused the expectation that a number of railroads would act in the near future to issue new securities for the purpose of retiring loans from the Government. These loans are partly call loans and partly of the long-term variety. A report that the Railroad Administration was urging the companies in position to do so to fund their loans as soon as possible could not be confirmed, although it was believed in banking quarters that the advances would be converted into security issues as rapidly as the state of the security market permitted.

The Chicago, Burlington & Quincy recently applied to the Illinois Public Service Commission for permission to issue $18,500,000 bonds. The Pennsylvania Railroad is planning to seek the consent of stockholders to a new authorization of $75,000,000 bonds. The Pittsburgh, Cincinnati, Chicago & St. Louis Railroad Company has asked stockholders to authorize $35,000,000 bonds, which are to be used as collateral for bank loans to repay advances of the Railroad Administration. The Railroad Administration owes the roads about $331,000,000 for back rent, and it is expected that payments on this account will be used in part to liquidate obligations to the Government.

MINING STOCK QUOTATIONS.

SAN FRANCISCO.

Alpha	.01	Jacket	.03
Alta	.02	Mexican	.08
Andes	.02	Occidental	.10
Best & Belcher	.03	Ophir	.09
Bullion	.01	Overman	.01
Caledonia	.03	Potosi	.04
Chollar	.04	Savage	.07
Confidence	.03	Sierra Nevada	.03
Con. Imperial	.01	Union Con	.09
Con. Virginia	.03	Mexican dollars	.77½
Gould & Curry	.03		

TONOPAH.		Booth	.13
Belmont	3.50	Florence	.14
Brougher Divide	.41	Goldfield Con	.20
Cash Boy	.07	Goldfield Merger	.05
Gold Zone	.17	Great Bend	.03
Halifax	.15	Jumbo Ext	.12
Jim Butler	.43	Kewanas	.05
McNamara	.27	Lone Star	.05
Midway	.32	Silver Pick	.04
Mizpah	.06	Spearhead	.10
Monarch Pitts	.08	OTHER DISTRICTS.	
Montana	.15	Manhattan Con	.04
North Star	.08	Nevada Hills	.03
Rescue	.09	Packard	.25
Tonopah Divide	3.35	Rochester	.20
Tonopah Ext	2.75	Round Mountain	.31
West End	1.20	United Eastern	4.25
West Tonopah	.15	White Caps	.13
GOLDFIELD.			
Atlanta	.04		

COLORADO SPRINGS.

	Bid.	Asked.		Bid.	Asked.
Cresson	4⅛	4½	Isabella	5¼	5⅞
Dr. Jackpot	4	5	McKinney	..	9
Elkton	4¾	5¼	Portland	99	102
El Paso	15	20	U. Gold M.	14⅝	15½
Golden C.	175	177½	Vindicator	44	50
Granite	17	..	Rose Nicol.	14¼	15

Weather in Cotton and Grain States.

Special to The New York Times.

WASHINGTON, Feb. 6.—Forecast:

N. C.—Fair Fri. and Sat., except probably rain or snow and colder Sat. in w.

S. C.—Fair Fri. and Sat., except probably rain and colder Sat. in n. w.

Ga.—Fair Fri. and Sat., except probably rain and colder Sat. in n. w.

Fla.—Fair Fri. and probably Sat.; slightly warmer Sat. on the Peninsula.

Ala.—Fair Fri., probably local rains at night or Sat.; somewhat colder Sat. in n. and c.

Miss.—Local rains Fri. or Fri. night; Sat. somewhat colder and probably fair.

Tenn.—Fair Fri., except rain in w.; Sat. rain or snow and colder.

Ky.—Increasing cloudiness Fri., local snows at night or Sat.; colder Sat.

Ind.—Increasing cloudiness Fri., probably snow and colder by night; Sat. fair, colder in s.

Mich.—Fair Fri. and probably Sat.; no decided temperature change.

Ohio—Fair Fri. and Sat., except probably snow Fri. night or Sat. in s. w.; somewhat colder Sat. in s.

MARKET AVERAGES.

STOCKS.

YESTERDAY'S RANGE.

	High.	Low.	Last.	Net Ch'ge.
25 railroads	61.24	60.83	60.86	—.37
25 industrials	82.38	81.05	81.27	—.84
50 stocks	71.81	70.94	71.06	—.61

DAILY RANGE OF FIFTY STOCKS.

	High.	Low.	Last.	Net Ch'ge.
Feb. 5	71.95	71.32	71.67	+ .03
Feb. 4	71.94	71.28	71.64	+ .38
Feb. 3	71.34	70.76	71.26	+ .25
Feb. 1	71.15	70.90	71.01	— .14
Jan. 31	71.56	71.01	71.15	— .20
Jan. 30	71.57	70.98	71.35	+ .28

MONTHLY RANGE OF 50 STOCKS.

Feb.	High.		Low.		Last.
*1919	71.95	Feb. 5	70.76	Feb. 3	71.06
1918	70.95	Feb. 19	67.19	Feb. 7	69.00
1917	88.46	Feb. 21	77.24	Feb. 3	80.65
1916	98.06	Feb. 10	84.16	Feb. 28	85.02
1915	62.78	Feb. 11	58.99	Feb. 24	60.02

YEARLY RANGE OF 50 STOCKS.

	High.		Low.		Last.
*1919	79.90	Jan. 3	60.73	Jan. 21	71.06
†1918	69.48	Feb. 1	64.42	Jan. 15	67.46
Full Years.					
1918	80.16	Nov. 13	64.12	Jan. 15	73.39
1917	90.46	Jan. 4	57.43	Dec. 20	65.83
1916	101.51	Nov. 20	80.91	Apr. 22	88.22
1915	94.13	Oct. 22	58.90	Feb. 24	91.33

*To date. †To corresponding date last year.

BONDS.

YESTERDAY'S CLOSE.

		Net Change. Day.	Month.	Year.
40 issues	78.28	+ .06	— .66	+1.13

DAILY RANGE OF 40 BONDS.

Feb. 5	78.22	+.04	Jan. 28	78.02	+.02
Feb. 4	78.18	+.00	Jan. 27	78.00	..
Feb. 3	78.09	+.10	Jan. 25	78.00	+.24
Feb. 1	77.99	—.03	Jan. 24	77.76	—.07
Jan. 31	78.02	+.02	Jan. 23	76.83	+.05
Jan. 30	78.00	+.09	Jan. 22	77.78	—.15
Jan. 29	77.91	—.14	Jan. 21	77.93	—.17

YEARLY RANGE OF 40 BONDS.

	High.		Low.		Last.
*1919	79.01	Jan. 3	77.76	Jan. 24	78.28
†1918	77.43	Jan. 31	70.64	Jan. 24	77.15
Full Years.					
1918	82.36	Nov. 12	75.65	Sep. 27	78.78
1917	89.48	Jan. 29	74.24	Dec. 20	74.54
1916	89.18	Nov. 27	86.19	Apr. 29	88.64

*To date. †To corresponding date last year.

COTTON PRICES DROP AGAIN.

Possibility of a Decline in All Commodities Depresses Market.

Unsettlement again characterized the cotton market yesterday. The ring traders, inclined to cover some of their short commitments early in the day, found an abundant supply of cotton when they bought and, more or less convinced from this that the underlying market situation favored a further decline, turned bearish again and sold with vigor on all rallies. New Orleans was also a heavy seller, and it was reported that many of the big Southern mills were selling futures as hedges against stocks of cotton and cotton goods now held at plants. Then, commission houses were also numbered among the sellers, the supply from this source being mostly long cotton.

At the outset, the market was dull and prices were generally down, the range being 12 to 20 points under Wednesday's closing level. The early covering movement lifted the market to about on a parity with Wednesday's last figures and then, when this slight demand was satisfied and the Southern selling orders began to arrive, the market declined rapidly until, in mid-afternoon, it was about a full cent a pound down for the day. A good many stop orders were met on the decline and aided in depressing values. At the low levels some short covering stopped the break and sent quotations up slightly. The closing rally was not very strong and left the market anywhere from 60 to 90 points below Wednesday's figures.

The domestic situation as concerns labor was again capitalized by the bears, but of greater concern was the feeling that all commodities are on the decline. The feeling is that a widespread readjustment of commodity prices is in progress, and the cotton market interests are becoming alarmed. While the traders have been making money in speculation for the fall, it is realized that lasting harm will come to all concerned if the price of the staple is scaled down too sharply or too far.

Yesterday's quotations follow:

	Open.	High.	Low.	Close.	Prev's Day.
Feb.	..	..	..	22.23@22.50	23.05
March	23.07	23.25	22.21	22.40@22.42	23.20
April	..	..	..	21.50@21.60	22.20
May	21.85	22.08	20.90	21.10@21.17	22.02
July	21.00	21.22	20.15	20.32@20.40	21.18
Aug.	20.15	20.00	20.00	19.50	20.33
Sept.	..	19.95	19.95	19.25	19.87
Oct	19.52	19.70	18.95	19.03@19.10	19.67
Dec.	19.22	19.10	18.75	18.80@18.90	19.43

The local market for spot cotton was quiet at 130 points decline to 25.90c for middling upland; sales nil.

Southern spot markets were: Galveston, 28.25c; New Orleans, 27.75c; Savannah, 29c; Augusta, 25.50c; Memphis, 28c; Houston, 27.50c; Little Rock, 26.50c.

Yesterday's cotton statistics were:

	Yesterday.	Last Wk.	Last Yr.
Port receipts	17,835	16,129	15,690
Exports	10,672	26,584	......
Exports, season	2,530,856	2,425,919	2,475,768
New York stocks	85,610	36,742	135,358
Port stocks	1,391,749	1,398,438	1,437,321
N. Y. arrivals	378	375	......

Liverpool cables: Spot cotton was quiet at 17.08d for middling, and 19.22d for good middling. Sales, 1,000 bales, of which 700 were American. Imports, 14,000 bales, all American. Futures opened steady, 1 to 5 points up, and closed quiet at 19 points advance to 12 points decline. Prices: February, 16.94d; March, 15.51d; April, 14.31d; May, 13.02d. Manchester: Yarns and cloths were in moderate demand.

UNITED CIGAR PROFITS GROW

$4,010,204 in 1918, as Against $2,873,501 in 1917.

The United Cigar Stores Company of America in its annual report for the year ended Dec. 31, 1918, shows net earnings of $4,010,204 after the deduction of Federal taxes. This is equivalent to $13.59 a share on the outstanding common stock after the subtraction of preferred dividends. In 1917 the net earnings of the company were $2,873,501, equivalent to $9.41 a share on the common stock, after Federal tax deductions and provisions for preferred dividends.

The net profits for 1918 were $5,010,204 as compared with net profits of $3,423,501 in the preceding year. After the payment of taxes and dividends on both the preferred and common stocks there was left a surplus last year of $1,384,544 as compared with a surplus in 1917 of $451,556. The balance sheet shows that holdings of stocks and bonds increased during the year just past from $868,179 to $1,500,421. The profit and loss surplus of the company now stands at $5,067,761.

FOUNDRIES' EARNINGS DROP

Surplus Shows Decrease of $2,846,112 from 1917 Report.

A sharp falling off in earnings is shown in the annual report of American Steel Foundries for the year ended Dec. 31, 1918. The surplus, after charges and war taxes, amounted to $2,695,727, a decrease from the 1917 report of $2,846,112. The surplus of last year was equivalent to $15.68 a share on the $17,184,000 capital stock, whereas in 1917 the surplus was equivalent to $32.13 a share.

The total income for last year was $4,189,424 as compared with $8,038,674 in 1917. The Federal tax reserve for last year was $1,357,200 which compares with $2,287,600 in the preceding year.

Five Stock Exchange Seats Sold.

Five Stock Exchange seats were sold yesterday, the highest priced being $70,000. The seat of Joe Bach, deceased, was sold to William C. Wilson for $68,000, and the seat of William H. Dixon went to William Cochran at the same figure. The seat of Huette Cammack was sold to David E. Levy for $69,500; that of James H. Jenkins went to Neville Gordon Hart for $70,000, and that of William F. Safford, deceased, to O. Carley Harriman for $69,500. Bancroft Smith, Benjamin F. Schwartz, George F. Naphen, and Donald Y. Hill were elected to the Exchange.

COPPER AT 18½ CENTS NOW

All Producers Offer It at 4½ Cents Below Government's Price.

Copper was offered yesterday by all producers at 18½ cents, this being a reduction of 4½ cents a pound from the 23 cent level which prevailed after the first of the year when the Government price fixing ended. The 23 cent price was quoted for foreign trade by the Copper Export Association and thereupon became the price at which the producers held the metal for domestic trade. The price of 23 cents brought little or no buying into the market and the industry was stagnated with the copper mined piling up as a big surplus.

It develops that the outside sellers have, for the last week, been selling copper at 18½ cents and on Wednesday the big three—Anaconda, American Smelting and Refining and Phelps Dodge—began offering the metal at the same figure. It was said by a leading representative of an outside company that the outsiders might shade the 18½ cent price. He estimated that between six and eight million pounds of copper had changed hands at the 18½ cent level.

It was asserted that, relatively speaking, demand was lacking. The fact that actual sales were being consummated however was taken as a hopeful sign by some observers. Until a few days ago only about five per cent. of the output of the country, since the signing of the armistice, had been sold according to information given out in Washington. There was a disposition to see in the present sales at least a resumption of activity in the disposal of copper even though the price is sharply below that which was quoted by the larger companies up to Wednesday. The prediction was made by one authority that despite the reduced price now, copper would be selling higher at the close of this year than it was at the beginning.

SHORT TERM NOTES.

Government and Municipal Loans.

Security.	Rate.	Due.	Bid.	Ask.	Yield.
Argent. Govt.	6	May 15, '20	98⅞	99¼	6.50
Dom. of Can.	5	Aug. 1919	99⅝	99⅞	5.45
Gov. of N. F.	5	July, 1919	99½	100	5.00
Norweg. Gov.	6	Feb., 1923	99	100	6.00
Prov. of Que.	5	Apr., 1920	94	96	6.00
Russian Gov.	6½	June, 1919	62	63	..
Do rubles	5½	Feb. 14, '26	140	143	..
Russian Gov.	5½	Dec., 1921	55	57	..
Swiss Govt.	5	Mar., 1920	99½	100	5.00

Company Issues.

Security.	Rate.	Due.	Bid.	Ask.	Yield.
Am. Cot. Oil.	7	Sep., 1919	100⅝	101	5.40
Am. Cot. Oil.	5	Sep., 1919	99⅝	100	5.00
Am. P. & L.	6	Aug., 1921	91	94	9.00
Am. Thread	6	Dec., 1928	100¾	101¾	5.75
Am. Tob. Co.	7	Nov., 1919	101¼	101⅜	5.05
Am. Tob. Co.	7	Nov., 1920	102	102½	5.60
Am. Tob. Co.	7	Nov., 1921	102¾	103¼	5.70
Am. Tob. Co.	7	Nov., 1922	103¼	103¾	5.80
Am. Tob. Co.		Nov., 1923	104⅛	104½	5.90
Ark. Val. Ry., L. & P.	6	July, 1919	96½	99½	7.00
B. & O. R. R.	5	July, 1919	99½	99¾	5.70
Beth. S. Corp.	7	July 15, '19	100⅜	101	5.10
Beth. S. Corp.	7	July 15, '20	101	101⅝	6.05
Beth. S. Corp.	7	July 15, '21	101¼	101⅝	..
Beth. S. Corp.	7	July 15, '22	101⅛	101½	..
Beth. S. Corp.	7	July 15, '23	101¼	101⅝	..
Can. Pac. Ry.	6	Mar. 2, '24	100¾	101⅛	5.70
Cen. Arg. Rys.	6	Feb., 1927	88	91	7.85
Chi. Pn. Tool.	6	Oct., 1920	98¼	99¼	6.50
Chi. Pn. Tool.	6	Oct., 1921	97⅞	98½	6.70
Chi., B. & Q.	4	July, 1921	95⅞	96	5.70
Security.	Rate.	Due.	Bid.	Ask.	Yield.
Cub.-Am. Sug.	6	Jan., 1920	100	100¾	5.20
Cub.-Am. Sug.	6	Jan., 1921	100	100¾	5.60
Cud'y P. Co.	7	July 15, '23	102¼	102⅝	6.30
Del. & Hud.	5	Aug., 1920	98¾	99¼	5.60
Duq. Lt. Co.	6	July, 1921	97½	98¾	6.50
Erie R. R.	5	Apr., 1919	90	92½	..
Fed. Sug. R.	5	Jan., 1920	98½	99½	5.60
Gen. Electric	6	July, 1919	100⅜	100⅝	5.45
Gen. Electric	6	July, 1920	100½	100¾	5.50
Gt. A. & P.	6	June, 1921	98	99½	6.30
Gt. Nor. Ry.	5	Sep., 1920	98⅞	99¼	5.75
L. G. & E.	7	Sep., 1920	97	99¼	7.50
Mont. T. & P.	6	Apr., 1919	99¼	100	6.00
Met. Ed.	6	Dec., 1920	93	97½	7.75
N. Y. Cent.	5	Sept., 1919	99⅝	100	5.00
Okl. G. & E.	6	June, 1919	98	99⅝	7.00
Ott. Ry. & L.	7	Dec., 1920	95	99	8.00
P. S. C., N.J.	5	Mar., 1919	99¼	100	5.00
Pitt. & S.S.R.	6	Mar., 1920	100	100¾	5.25
Proc. & Gam.	7	Mar., 1919	100	100⅜	..
Proc. & Gam.	7	Mar., 1920	101¼	102	5.00
Proc. & Gam.	7	Mar., 1921	102¼	105	5.40
Proc. & Gam.	7	Mar., 1922	103	103¾	5.60
Proc. & Gam.	7	Mar., 1923	104	104½	5.65
San Diego C. G. E. E.	6	Dec., 1922	91	96	7.50
Shawing. W.	6	Dec., 1919	101½	102½	..
St.G. & E.sec.	7	Sep., 1921	96	100	8.00
Southern Ry.	5	Mar. 2, '19	99¾	100	5.00
Stude. Corp.	7	Jan., 1921	99½	100¾	6.80
Stude. Corp.	7	Jan., 1929	95½	96½	7.50
United Lt. & Ry. Sec.	6	May, 1920	95	98¼	8.00
U.L.& Ry.sec.	7	Apr., 1923	94	98½	7.50
Utah S. Corp.	6	Sep. 15, '22	88½	90	9.25
Wis R. A.	7	Mar., 1919	99⅝	100	7.00

EARNINGS.

Railroad.

CHICAGO, BURLINGTON & QUINCY—

	1918.	1917.	Decrease.
Dec. gross	$12,639,318	$10,388,402	*$2,250,916
Bal. af. tax.	2,063,255	4,276,553	2,213,298
Net op. inc.	1,781,825	4,330,160	2,548,335
Twelve mos. gross	144,172,769	122,342,707	*21,830,062
Bal. af. tax.	26,577,201	37,772,040	11,194,839
Net op. inc.	25,016,099	37,319,640	12,303,541

*Increase.

Miscellaneous.

AMERICAN STEEL FOUNDRIES for the year ended Dec. 31—

	1918.	1917.	1916.
Oper. earn.	*$4,442,237	$8,718,296	$4,842,237
Depreciation	426,412	917,646	739,414
Balance	4,015,825	7,800,650	4,102,823
Other inc.	173,599	238,024	122,987
Total income	4,189,424	8,038,674	4,225,810
Reserve	......	......	344,000
Int. chgs.	136,497	219,235	†506,835
Fed. tax res.	1,357,200	2,287,600	......
Surplus	2,695,727	5,531,839	3,374,975

*After deducting manufacturing selling, administrative, head, and district office expenses.

†Includes sinking funds.

CLUETT, PEABODY & CO. for the year ended Dec. 31—

	1918.	1917.	1916.
Total rcts.	21,490,554	19,250,603	16,524,117
Exp. and int.	18,117,076	16,497,939	13,498,864
Depreciation	327,316	222,419	213,429
Federal tax	1,175,000	......	......
Net profits	1,871,162	2,530,245	2,811,824
Pref. divs.	490,000	490,000	490,000
Com. divs.	1,080,000	1,080,000	900,000
Year surplus	301,162	960,245	1,421,824

SAVAGE ARMS CORP. for the twelve months ended Dec. 31—

	1918.	1917.	Increase.
Total earn.	8,347,208	5,227,749	3,119,459
Interest	24,397	63,630	*39,233
War tax, &c.	6,948,325	3,669,000	3,279,325
Balance	1,374,486	1,495,119	*120,633
First pf. div.	17,850	35,000	*17,150
Second pf div.	20,361	26,550	*6,189
Balance	1,336,275	1,433,569	*97,294
Com. div.	498,840	397,598	101,242
Surplus	837,435	1,035,971	*198,536

*Decrease.

UNITED CIGAR STORES OF AMERICA for the year ended Dec. 31—

	1918.	1917.	1916.
Net profits	5,010,204	3,423,501	3,059,933
Est. Fed. tax.	1,000,000	550,000	......
Balance	4,010,204	2,873,501	3,059,933
Pref. divs.	316,890	316,890	316,890
Com. divs.	2,308,770	2,105,055	1,901,340
Surplus	1,384,544	451,556	841,703
Prev. surplus	3,683,217	3,231,660	2,389,953
P. & L surp.	5,067,761	3,683,216	3,231,661

F. W. WOOLWORTH & CO. report January sales of $7,128,377, as compared with $5,922,310 last year, a gain of $1,206,066.

EQUIPMENT BONDS.

The following are quoted on a percentage basis:

Name.	Maturity.	Rate.	Bid.	Ask.
Balt. & Ohio	1919-'27	4 @4½	5.90	5.50
Buff., R. & Pitts.	1919-'33	4½@5	5.95	5.70
Canadian Pac.	1919-'28	4½	5.90	5.40
Ches. & Ohio	1919-'27	4½	5.95	5.60
Chicago & N. W.	1919-23	4½	5.65	5.25
C., R. I. & P.	1919-'27	4½@5	6.35	5.90
C., St. L. & N. O.	1919-'24	5	5.90	5.50
Chickasaw Ref.	1919-'21	6	7.75	7.25
C., C., C. & St. L.	1919-'29	5	5.90	5.50
Delaware & Hud.	1922	4½	5.85	5.45
Erie R. R.	1919-'27	4½@5	6.10	5.55
Illinois Central	1919-'26	4½@5	5.70	5.30
Louis. & Nash.	1919-'23	5	5.70	5.30
Michigan Central	1919-'30	5	5.95	5.50
Minn. & St. Louis	1919-'27	5	6.25	5.75
Mo., K. & Tex.	1919-'23	5	7.00	6.00
Missouri Pacific	1919-'22	5	7.00	6.00
Mobile & Ohio	1919-'26	4½@5	6.15	5.80
N. Y. Central	1919-'32	4½@5	5.90	5.50
Norfolk & West.	1919-'24	4½	5.70	5.35
N. Y., N. H. & H.	1919-'28	4½@6	6.10	5.75
Penn. Gen. Fr'ht.	1919-'23	4 @4½	5.60	5.25
Reading Co.	1919-'26	4½	5.65	5.30
Seaboard A. L.	1919-'26	5 @6	6.40	5.90
Sinclair Refining	1919-'21	6	7.00	6.25
Southern Pacific	1919-'26	4½	5.65	5.35
South'n Railroad	1919-'24	4½@5	6.10	5.65
Union Tank	1919-'20	5	6.50	5.50

METAL MARKET REPORT.

These prices were quoted on the local Metal Exchange yesterday:

	Yesterday. Bid.	Asked.	Wednesday. Bid.	Asked.
Lead	...	5.25	...	5.25
Spelter	...	6.70	...	6.75
Antimony	...	7.25	...	7.37½
Quicksilver	$95.00	...	$98.00	...
Aluminium	*33.00	...	*33.00	...
Iron. No. 2X silicon	...	36.55	..	36.55

*Nominal.

Electrolytic copper was quoted in the open market at 18½c.

London quotations were:

	Yesterday. £	s.	d.	Wednesday. £	s.	d.
Copper, spot	84@85			88@87		
Copper, futures	76 10@77 10			79@80		
Tin, spot	239	10	0	244	15	0
Tin, futures	236	15	0	242	0	0
Spelter, spot	48	0	0	48	0	0
Spelter, futures	40	0	0	40	0	0
Lead, spot	29	10	0	29	10	0
Lead, futures	26	0	0	27	0	0

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Please take notice that since August 1st, 1918, Samuel Green, formerly a member of the firm of Green Bros. Paper Box Company, at No. 211 Wooster Street, New York City, has withdrawn from the firm of Green Bros. Paper Box Company and Morris Green, his copartner, has remained and still remains and continues as the sole owner of the firm of Green Paper Box Company.

Dated, New York, February 5th, 1919.
GREEN BROS. PAPER BOX CO.

NOTICE IS HEREBY GIVEN THAT THE firm of B. VIACAVA & CO., consisting of the undersigned and doing business at 23 Johnson Av., Brooklyn, New York, has been this day dissolved, and the said business will be hereafter conducted by BARTOLOMEO VIACAVA individually.

Dated New York, Jan. 20, 1919.
BARTOLOMEO VIACAVA,
VIRGILIO FERRARI.

THE RODGERS COMPANY.
A. Albert Marks is no longer a member of this firm since Jan. 2. Morris J. Rodgers and Fred Hasler will continue under the same firm name.

UNITED STATES GOVT. BONDS

	Bid.	Ask.		Bid.	Ask.
2s, registered	97½	99	3s, Panama, '61, reg...	89	92
2s, coupon, '30	97½	99	3s, Panama, '61, coup..	89	92
2s, Panama, '38, reg...	97½	98½	5s, Fed Land Bk, '38...	101¾	103½
2s, Panama, '38, coup..	97¾	98¾	4½s, Fed Land Bank..	100	100¾
3s, registered, 1946....	88	92	4s, registered, 1925.....	104¼	105¼
3s, coupon, 1946	88	92	4s, coupon, 1925..........	104¾	105¾
3s, conversion, 1947	88	92			

NEW YORK CITY BONDS

	Yester-day. Bid.	Yester-day. Ask.	Wed's-day. Bid.		Yester-day. Bid.	Yester-day. Ask.	Wed's-day. Bid.
4½s July, 1967....	101¼	101½	101	3½s Nov., 1955....	81	..	81
4½s June, 1965....	101¼	101½	101	3½s Nov., 1954....	81¾	83	82
4½s Mar., 1963....	101¼	101½	101	3½s May, 1954....	81¾	..	82
4½s Nov., 1957....	101¼	101½	101	The following are quoted on a percentage basis:			
4½s May, 1957....	101¼	101½	101				
4¼s Mar., 1960-30.	96⅞	97½	96¾	4½s 1924-1931.....	4.60	4.35	4.60
4¼s Mar., 1964....	96⅞	97½	96¾	4½s 1921-1928.....	4.60	4.35	4.60
4¼s Mar., 1962....	96⅞	97½	96¾	4¼s 1919-1920.....	4.60	4.35	4.60
4¼s Apr., 1966....	96⅞	97½	96¾	4½s 1919-1923	4.55	4.30	4.55
4¼s Sept., 1960....	96⅞	97½	96¾	4½s 1924-1932	4.55	4.30	4.55
4s May, 1959....	91	92	91	3½s 1940-1953	4.65	4.40	4.65
4s Nov., 1958....	91	92	91	3½s 1930-1939	4.65	4.40	4.65
4s Nov., 1957....	91	92	91	3½s 1922-1929	4.65	4.40	4.65
4s Nov., 1956....	90½	91½	90¾	3½s 1919-1921	4.65	4.40	4.65
4s Nov., 1955....	90½	91½	90¾	3s 1940-1958	4.65	4.40	4.65
4s Nov., 1936....	92	94	92	3s 1926-1930	4.65	4.40	4.65
4s May, 1919....	99½	..	99½				

PUBLIC UTILITIES

Sales.		High.	Low.	Bid.	Asked.
935	Cities Service	318½	314	314	316
2,237	Cities Service pf..........	81½	80½	80½	81
$58,500	Cities Service deb. B 7s..	128	126	126	127
83,500	Cities Service deb. C 7s..	103	101½	101½	103

	Bid.	Asked.		Bid.	Asked.
Adiron Elec Pow......	12	14	Gas & Elec Secur pf..	80	85
Adiron Elec Power pf.	71	74	Miss River Power......	10	12
Am Gas & Electric....	100	102	Miss River Power pf..	38	40
Am Gas & Electric pf..	42½	44	Northern Ohio Electric.	10	15½
Am Light & Traction..	230	234	Northern Ohio Elec pf.	56	58½
Am Light & Trac pf..	98	99	Northern Ont L & P...	11	15
Am Power & Light....	57	60	Northern Ont L & P pf	51	55
Am Power & Light pf.	74	78	Northern States Power	63½	66½
Am Public Utilities....	..	25	Northern States P pf...	90	92½
Am Public Utilities pf.	35	38	Northern Texas Elec...	52	57
Am W W & Elec......	5	6	Northern Tex Elec pf.	70	75
Am W W & Elec 1st pf	64	68	Pacific Gas & Electric.	49	50
Am W W & E partic..	10	12	Pacific Gas & Elec pf..	86	88
Carolina Power & Light	28	31	Puget Sd Trac, L & P..	15	18
Colorado Power	24	27	Puget Sd Tr, L & P pf.	54	57½
Colorado Power pf.....	96	100	Ry & Light Sec pf.....	75	80
Columbus Electric pf..	72	76	Republic Ry & Light..	16	18
Com Power, Ry & L....	19	21	Republic Ry & Lt pf...	53	55
Com Pow, Ry & Lt pf.	40	43	Southern Cal Edison...	81	83
Conn Power pf........	73	78	Southern Cal Edison pf	97	102
Consumers' Power pf..	75	85	Standard Gas & Elec...	15	16½
Eastern Texas Elec....	52½	55	Standard Gas & Elec pf	34	36
Eastern Texas Elec pf.	73	78	Tampa Electric	109	112
El Paso Electric......	83	86	Tenn Ry, Lt & Power..	2½	3½
Electric B & S pf......	92	95	Tenn Ry, Lt & Pow pf.	12	14
Empire Dist Elec pf....	70	75	United Light & Rys..	36½	38
Federal Light & Trac..	8	11	United Light & Rys pf.	69	71
Federal Lt & Trac pf..	40	45	Western Power	18	19
Galveston-Houston Elec	20	25	Western Power pf.....	66	67
Galveston-Hous Elec pf	60	65	West, Church & Kerr..	63	66
Gas & Elec Securities..	250	275	West Church & K pf..	81	86

Bonds.

	Bid.	Asked.		Bid.	Asked.
Alabama Water 6s, '20	97	98¾	Gt West Power 6s, '25.	89	92
Am W W & E col 5s..	68½	70½	Miss Riv Pow 1st 5s...	78	80
Appalach Power 1st 5s	68	75	Nor States Pow 6s, '26.	92	96
Cin Gas & Elec 5s, '56.	90	95	Nor States Pow 5s, '41	88	91
Cities Fuel & Pow 7s.	99	100	Nor Tex Elec col 5s....	80	85
Col G & E deb 5s, '27..	77	80	Omaha & C B 5s, '28.	73	78
Com L & P 6s, 1947....	..	93½	Puget Sd Tr, Lt & P 7s.	98	99½
Conn Power 5s, 1963..	85	90	Roanoke W W 5s, '19..	95	97½
Dallas Electric 5s, '22..	90	93	So Cal Edison 5s, '39..	88	92
East Tex Elec col 5s..	85	88	Twin S G & E 5s, '53..	74	78
East Tex Elec 7s, '21.	97¾	99	Un L & R 1st 5s, '32...	88	90
El Paso Elec col 5s....	82	90	Un L & R deb 6s, '26	86	92
Empire Gas & F 6s...	97½	100	Un Util cv 6s, '43.....	86	92
Empire Rifining 6s....	94	97	Utah Securities 6s.....	88	89
Gt West Power 5s, '46.	84½	87			

CURB TRANSACTIONS

INDUSTRIALS.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
2,000	‡Aetna Explo	7⅝	7⅜	7½	900	‡Lack County Coal	11⅜	11⅜	11⅜
600	‡Am Bosch Magneto...	65	64¾	64¾	1,100	‡Lake Tor Boat	2¾	2	2⅝
300	Brit-Am Tob, registered..	24½	24½	24½	500	‡Libby	21	20¾	21
1,900	Brit-Am Tob, coupon ...	25⅝	25	25	1,000	Marco of Am	4½	4½	4½
500	‡Dictograph Products...	10⅝	10⅝	10⅝	500	N Am P & P	3⅝	3⅝	3⅝
1,500	‡Gen Asphalt	67¼	63½	64⅝	5,000	Perfec T&R.	⅝	9/16	⅝
500	‡ Do pf	100	100	100	3,000	‡Smith Mot Tr	⅛	⅛	⅛
3,000	‡Gen Motors deb 6s, w i	85	83	84½	700	Submar Boat v t ctfs....	10¾	10¼	10½
1,250	‡Gillette S R	132	129	131	700	‡Swift Int'l..	43½	43	43
7,000	Hupp Motor.	6¾	6⅜	6½	11,200	‡United Mots.	40⅛	38⅞	38⅞
400	Int'cont Rub	18⅛	18¼	18¼	50,000	U Prof Shar	1⅛	1 1/16	1 1/16
3,500	Keyst'e T&R	61½	60¾	60¾	2,500	U S SS Co..	3⅞	3⅝	3⅝
					4,200	Wayne Coal.	4¼	3⅞	4¼
					5,000	‡Wr-M Air..	3¾	3¼	3½
					1,500	World Film v t ctfs...	⅜	¼	¼

STANDARD OIL SUBSIDIARIES.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
10	‡Ill P L.....	165	165	165	40	‡South P Oil.	307	307	307
50	‡Ohio Oil Co.	325	324	325	138	‡S O, N J....	700	693	700
50	‡Prairie O&G.	685	676	676	120	‡S O, N Y...	330	327	327

MISCELLANEOUS OIL STOCKS.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
3,500	‡Allen Oil...	1 1/16	1	1 1/16	1,200	‡Merritt Oil.	24¼	23⅜	23⅞
1,000	‡Atl Pet	2⅝	2⅝	2⅝	4,000	Met Pet.....	3¼	3	3⅛
1,000	‡Bar O & G.	¼	3/16	¼	3,000	†‡Midwest O.	144	142	144
9,300	‡Boone Oil..	4⅛	4	4⅛	3,950	‡Midwest Ref	148	142	145
10,000	†‡Bos-Wyo...	27	24	27	5,000	†‡N W Oil..	50	50	50
1,500	‡Cos & Co...	7⅛	6⅞	7⅛	2,000	‡OklaP&Rrts.	⅝	½	9/16
30	‡Crystal Oil.	1⅜	1⅜	1⅜	5,000	†‡Omar O & G	32	30	32
300	Elk Basin P.	6⅛	6	6⅛	500	‡Pennok Oil.	12	11⅝	11⅝
5,000	†‡Esm Oil ..	5	5	5	20,000	†‡Queen Oil.	17	15	16
25,000	‡Fed Oil	3⅜	3¼	3⅜	400	‡Royal D, n.	74	73	73
900	‡Glenrock O.	3⅞	3⅝	3⅞	400	‡Sap O & R.	7¼	7⅛	7¼
400	‡Houston Oil	83	82	82	3,100	Seq O & R..	9/16	½	½
710	†‡Hudson Oil	65	60	60	800	‡Sinclair G..	25	24½	24½
3,400	‡Int Pet....	22¼	21	21½	2,400	‡Stanton Oil.	1½	1⅜	1½
5,000	‡Isl O & T..	7⅝	7⅜	7½	2,000	†‡Tex O & R	13	13	13
3,800	†‡Kenova Oil	11	11	11	1,800	‡Tyopa Oil...	3¼	2¾	3
100	‡Kinney Oil..	¾	¾	¾	2,000	‡Un West O, n.	1½	1⅜	1½
2,500	‡La O & R..	36	35⅜	35⅜	300	‡Vic O, n s..	2½	2⅜	2⅜

MINING STOCKS.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
3,580	†Al-Brit Col Metals ...	40	38	38	7,800	†‡Hat G M, (a pros.)..	40	35	40
800	‡Am Mines.	1	1	1	300	Hecla Min..	4⅝	4⅝	4⅝
1,100	Ariz Bing C	1 1/16	1	1 1/16	8,700	†‡Jim Butler	44	40	43
200	‡Ariz Butte.	48	48	48	2,000	†‡Kewanas..	5½	5½	5½
1,400	Big L Cop.	¾	¾	¾	500	La Rose, Ltd	¼	¼	¼
6,500	†Bos & Mon	50	47	47	10,000	†‡Long Star.	5½	5½	5½
3,100	†‡Caledonia.	30	*28	29	500	Magma Cop.	26	25	25
1,000	‡Cal & Jer.	7/16	⅜	7/16	200	†McKin-Dar.	47	47	47
200	Canada Cop.	2 1/16	2 1/16	2 1/16	50	‡Mex Lead..	6⅛	6⅛	6⅛
4,000	†‡Candel Sil	59	56	59	200	Pinar Copper, (a pros)....	2½	2½	2½
4,500	†Cashboy ...	*8½	8	8	300	‡Ray Hercu..	2¼	2⅛	2⅛
2,000	‡Cer S M & M	1¼	1⅛	1¼	2,000	†Roch Mines	28	28	28
100	Con Ariz Sm	1 3/16	1 3/16	1 3/16	400	Std Sil-Lead	5/16	5/16	5/16
1,000	Cress Con G	4⅞	4¾	4⅞	3,500	†Stewart ...	17	16	16
500	‡Eureka C M	1½	1½	1½	1,500	†‡Tuolumne.	75	65	70
700	†‡Fort Cons	35	35	35	2,500	United of Ariz	¼	¼	¼
2,800	†‡Florence S	74	69	73	3,000	†‡U S Cont.	9	9	9
1,900	†‡Gold R M	⅝	½	⅝	3,500	‡United Sulph	13/16	¾	13/16
3,000	†Goldf Cons	20	20	20	4,000	†‡Ward M&M	29	28	29
1,000	†‡Goldf Mer	5½	5⅛	5⅛	6,700	†White Caps	15	14½	14½
1,500	†‡Gt Bend...	4	4	4					
1,000	†‡H M & S, (a pros.)..	59	59	59					

BONDS.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
$25,000	‡AmT&T 6s.	*99½	99¼	99¼	$1,000,000	‡Ital lire gold5s,'18.	141	141	141
5,000	‡AmTobacco 7s, 1923..	104⅝	104¼	104⅝	7,000	‡LacledeGas Light 7s..	100½	100½	100½
30,000	‡Anacon 6s.	97⅞	97⅝	97¾	5,000	‡Liggett&M 6s, '21 ...	100⅜	100⅜	100⅜
20,000	‡Beth Steel 7s, 1919..	101¼	101	101	50,000	‡N Y Tel Co deb 6s ...	100¼	100	100¼
15,000	‡ Do, '23..	101½	101⅛	101⅛	5,000	‡Rus Govt 5½s	56	56	56
10,900	‡Braden 6s, 1931	94	94	94	90,000	‡Rus Govt 6½s	63	59	62
20,000	‡Can Govt5s	99¾	99⅝	99¾	575,000	‡SoRy6s, w i	99¼	99¼	99¼
20,000	‡Chi & NW g mtg 5s.	100	99¾	99¾	15,000	‡Wilson&Co conv 6s...	93⅝	93½	93⅝
10,000	‡Fed Farm Loan 5s..	103	103	103					

*Odd lot. †Sell cents per share. ‡Unlisted.

⁂

CLOSING QUOTATIONS.

Bid and asked quotations of stocks not traded in compared with those of Wednesday:

	Yesterday. Bid.	Yesterday. Ask.	W'nesday. Bid.	W'nesday. Ask.		Yesterday. Bid.	Yesterday. Ask	W'nesday. Bid.	W'nesday. Ask
Am-Br Mfg..	2	5	2	5	Rep Motor Tr	35	38	35	38
Am W Paper.	3	3½	3	3½	St Jos Lead.	12	13	12	13
Carbon Steel.	90	96	90	96	Stand Motors.	7½	8½	7½	8½
Car L & P...	1⅞	2	1⅞	2	Steel Alloys..	7½	8½	7½	8½
Chev Motor...	150	160	150	160	St L,R M & P	40	..	40	..
Columbiaville Woolen	11¼	11¾	11¼	11¾	Todd Shipyd..	107	108½	107	108½
Curtiss Aero.	11½	12	11½	12	Thiogen	4	4½	4	4½
Do pf......	45	55	45	55	U S Lt & H..	1½	1¾	1½	1¾
Edmund & J.	20	22	20	22	U S Lt&H pf.	2¼	2¾	2¼	2¾
Em'son Phonp	2	2½	2	2½	Wright-M pf.	62	65	62	65
Free Texas...	33	34	33	34	OIL STOCKS.				
Gen Devel'm't	22	22½	22	22½	Cos & Co pf..	4	4⅛	4	4⅛
Hav Tob.....	2¼	3	2¼	3	Crown Oil	14	15	14	15
Hav Tob pf..	3	3½	3	3½	Globe Oil.....	13/16	1	13/16	1
Kirby Lum..	24	25	24	25	Met Pet ctfs.	2¾	2⅞	2¾	2⅞
Lake Tor B't 1st pf......	2½	5	2½	5	Mex Gulf Oil.	30	35	30	35
L Val Coal S	85	88	85	88	Midw Oil pf..	1 3/16	1 5/16	1 3/16	1 5/16
Lima Loco...	28	30	28	30	OkmulgeeP&R	1¾	2	1¾	2
Man Transit..	½	⅝	½	⅝	Pitts O & G...	8	8½	8	8½
Mitchell Mot..	20	25	20	25	Royal Oil	⅛	⅜	⅛	⅜
Nat Coal & I	53	55	53	55	Savoy Oil....	6¾	7¼	6¾	7¼
Nat Fireproof	7½	8½	7½	8½	Sincl Oil war	38	40	38	40
Do pf......	15	16	15	16	So Oil Transp	3	4	3	4
N Y Shipb'g.	34	37	34	37	S W Oil......	35	45	35	45
N Y Transp..	14¼	17	14¼	17	Wayl'd O & G	3½	3¾	3½	3¾
Ohio C G rts.	2	2¼	2	2¼	MINING STOCKS.				
Pearson Coal.	3	3⅛	3	3⅛	Atlanta	4½	5	4½	5
Peer T & M..	18¾	19	18	18½	Austin-Am'n .	5/16	⅜	5/16	⅜
Penn C & C..	22	24	22	24	Booth	13	15	13	15
PennSeaboard Steel rights	3/16	5/16	3/16	5/16	Cerro Gordo..	½	1	½	1
Penn-Sea S'l.	39	40	39	40	Con Cop M..	5⅜	5⅝	5⅜	5⅝
P'lsenWireless	7	7½	7	7½	El Sal Sil....	1½	1¾	1½	1¾
					First Nat C..	1½	1¾	1½	1¾
					Kerr Lake...	5⅜	5½	5⅜	5½
					Marsh Min'g	3	4	3	4

CONSOLIDATED EXCHANGE

Securities values closed weak in a moderately active market yesterday on the Consolidated Stock Exchange. Final prices recorded substantial net losses throughout the list, with the copper issues the weakest group in the market. Fractional improvement as compared with the lowest levels was made in the final moments of trading, but the undertone of the market was unsettled and nervous.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
40	Allis-Chalm..	31⅛	30¾	30¾	30	Miami Cop..	22	22	22
100	Am Beet Sug	68¼	67	67½	228	Midvale S...	40⅞	40¾	40¾
970	Am Can ...	47¼	46⅛	46¼	160	Mo Pacific..	24¼	23⅛	23⅛
420	Am C & Fdy	88¾	87	87⅝	60	Nat En & S.	47⅛	47⅛	47⅛
70	Am Drug....	11⅞	11⅝	11⅝	50	Nat Lead ..	65½	64½	64½
80	Am H & L..	88	86⅝	86⅝	60	N Y Cent...	72½	72¾	72¾
10	Am Loco....	59¼	59¼	59¼	10	N Y, O & W	20	20	20
4,485	Am Sm & R.	63¾	62¼	63	80	Ohio C Gas..	40¼	40	40
10	Am Steel F..	77	77	77	10	Do rights..	2⅞	2⅞	2⅞
820	Am S Tob..	103½	101⅛	102¼	10	Ontario Min.	7⅞	7⅞	7⅞
20	Am T & T..	100¼	100¼	100¼	700	Okla Oil ...	8½	8⅜	8⅜
1,870	Anacon Cop.	58	56½	56¾	30	PanAmP&T..	69⅞	69	69
10	A, T & S F.	92¾	92¾	92¾	70	Pierce-A ...	39⅞	39⅝	39⅞
20	A, G & W I.	97¼	96¾	96¾	150	Pierce Oil...	17¼	17	17¼
2,100	Bald Loco..	68⅜	66	66⅝	20	Phila Co ...	32½	32½	32½
50	Balt & Ohio.	46¼	46¼	46¼	10	Pressed S C.	60⅝	60⅝	60⅝
90	Beth Steel B	59¾	59¼	59¼	170	Ry Steel Spg	72¼	70⅝	70⅝
300	B'klyn R T..	22⅞	21⅞	22	80	Ray Cop ...	20	19⅝	19⅝
80	Butte & Sup.	17	16⅞	17	420	Reading	79¼	77¼	77⅝
20	Cal Pet	24	24	24	90	Rep I & S...	72⅝	72	72
30	Do pf......	69	68⅞	68⅞	10	Royal Dutch	75	75	75
30	Cent. Leath.	58¼	57¾	57¾	70	Sinclair Oil..	34⅝	34¼	34¼
50	Ches & Ohio.	55	55	55	145	South Pac....	99¼	97⅞	98
150	C, M & St P	37	36¾	36¾	10	South Ry....	26½	26½	26½
20	C, R I & P..	23¼	22⅝	22⅝	625	Studebaker..	51⅜	50⅜	50⅜
60	Chile Cop...	17¼	17½	17¼	140	Stutz Motors	45⅝	44⅝	44⅝
40	Chino Cop...	33	32⅞	32⅞	140	Tenn Cop....	12⅞	12⅜	12⅜
80	Corn Prod...	48¼	47¼	47¼	80	Texas Co....	188⅜	186¼	186½
220	Cruc Steel..	53⅝	52⅝	52⅞	290	Texas Pac....	33⅛	31¾	31⅞
10	Cuba C Sug.	22½	22⅛	22⅛	211	Tobacco Prod	79⅝	78⅝	78⅛
10	Distill Sec..	54	54	54	100	Un Pacific..	127⅛	126½	126½
170	Dome Mines.	13⅛	12¼	13⅛	140	United C S..	114⅝	113⅝	113⅝
295	Gas, W & W	27¼	25⅝	25¾	30	U S Ind Alc.	103⅜	102	102
50	Gen Motors.	134	131	131	70	U S Rub....	76¼	74½	74¼
40	Gt Nor Ore.	38¼	37½	37½	15,790	U S Steel...	90⅝	89	89⅝
250	Insp Cop....	43¼	42¼	43	640	Utah Cop...	68	65½	65⅞
90	Int Mer Mar	22	21¾	21¾	70	West Elec...	42¼	41⅞	41⅞
1,360	Do pf......	97¾	95½	96	60	Willys-O ...	25⅜	25	25
50	Int Nickel..	26	25¾	26		*LIBERTY BONDS.			
350	Int Paper...	38	36⅞	38	$1,900	Lib 3½s...	99.44	99.38	99.40
20	Interb Con..	5⅞	5⅞	5⅞	2,900	1st 4¼s...	95.96	95.84	95.96
130	Do pf......	20	19⅝	19⅝	2,600	2d 4¼s....	95.18	95.08	95.08
110	Kelly S Tire	79⅝	78½	78½	3,500	3d 4¼s....	96.78	96.66	96.68
210	Kenne Cop..	31⅞	30¼	30⅝	3,000	4th 4¼s..	95.32	95.14	95.22
10	Lack Steel..	64⅝	64⅝	64⅝					
2,470	Mex Pet. ...	170	165	165⅞					

*Prices include interest.

OUT-OF-TOWN EXCHANGES

BALTIMORE.

Stocks.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
5	Ala Co......	70	70	70	7	Mt Vernon..	17	17	17
800	Atl Pet	2¾	2½	2¾	142	Do pf......	73½	73	73
12	Con Power..	108	108	108	20	New Amstd..	46	46	46
130	Dav Chem..	39	38½	38½	120	Pa Water P.	79	79	79
55	Elkhorn	29	29	29	211	United Rys..	19¼	19¼	19¼
815	Hous Oil pf.	80	79½	79½	50	Wayland Oil.	3⅜	3⅜	3⅜

Bonds.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
$1,000	Con Pow 4½s	85¼	85¼	85¼	$5,000	Un Rys inc.,	53¼	53	53¼
1,000	Spar P 4½s..	86	86	86	11,000	Do 4s......	73⅞	73½	73½

BOSTON.

Mining.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
20	Am Zinc....	11	11	11	10	Isle Royale..	25	25	25
200	Adventure ..	75c.	56c.	56c.	770	May-Old C..	3	3	3
58	Ahmeek	71	68½	68½	140	Mohawk	51½	50	50
25	Allouez	42½	42	42	175	NewArcadian	1½	1½	1½
265	Anaconda ..	57¼	56¾	56¾	85	Nipissing ..	8¾	8⅝	8¾
10	Ariz Com'l..	11½	11½	11½	482	North Butte.	10½	9¾	9¾
206	Cal & Ariz..	60	57¼	57¾	65	Seneca	13	13	13
12	Cal & Hecla.	425	425	425	65	Shannon	2¾	2¾	2¾
210	Chino	33¼	32⅞	32⅞	100	Sup Copper.	5	5	5
633	Cop Range..	42	41	41¼	650	Sup & Bost.	2⅛	2 1/16	2 1/16
25	Daly-West...	2⅞	2¾	2¾	176	Trinity	2½	2½	2½
700	Davis-Daly..	5 1/16	5	5	300	Tuolumne ..	85c.	85c.	85c.
860	East Butte..	9	8¾	8¾	45	U S Smelt..	44⅜	44	44
80	Franklin ...	3⅜	3	3	50	Do pf......	45¾	45¾	45¾
55	Hancock ...	4¾	4¾	4¾	15	Utah Con...	7⅜	7⅜	7⅜
10	Inspiration..	42¾	42¾	42¾	50	Utah Copper	67⅝	65⅞	65⅞
135	Island Creek	44	43	43	400	Victoria	2	2	2
20	Do pf......	80	80	80					

Railroads.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
46	Bost & Alb.	136	136	136	195	Mass El pf.	18⅜	18¼	18¼
40	Boston Elev.	68½	68½	68½	10	NY, NH & H	28⅞	28⅞	28⅞
2	Do pf......	95	95	95	16	West End...	45½	45	45½
15	Bost & Me.	29	29	29	15	Do pf......	52	52	52
10	Fitchb'g pf..	57	57	57					

Miscellaneous.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
30	Am Ag Ch..	101	100¾	100¾	1,220	Island Oil...	7½	7⅜	7⅜
15	Do pf......	99	99	99	41	Mass Gas...	83	83	83
65	Amoskeag ..	83	82	83	2	Do pf......	70	70	70
25	Am Pneu S.	1¼	1⅛	1¼	8	N E Tel....	92	92	92
163	Am Sugar..	115⅝	114¼	114¼	20	N Sco Steel	48	48	48
10	Do pf......	117½	117½	117½	55	Punta Sugar	50	50	50
369	Am T & T..	100½	100¼	100¼	980	Stewart	36½	36	36
75	Am Wool pf.	95	94⅝	95	871	Swift	122	121	121¼
25	Booth	18⅜	18⅜	18⅜	4	Torrington..	55½	55½	55½
55	Century	14⅜	14¼	14¼	217	United Fruit.	162	161	161
400	Cu Por Cem	12⅜	12⅜	12⅜	182	United Shoe	45¾	44½	44¾
3	Edison	169	169	169	10	Do pf......	27¾	27¾	27¾
895	Fairbanks...	54⅜	53⅛	54⅛	720	Ventura	8⅞	8⅝	8⅝
25	Gorton	30	29⅞	30	65	Warren Bros	18	17½	17½
3	Gen Elec....	148⅜	148⅜	148⅜	90	Do 1st pf.	51	50	50

Bonds.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
$1,000	A Ag Ch 5s.	101¼	101¼	101¼	$1,000	N E Tel 5s.	93	93	93
15,000	Am T & T 4s	84¼	84¼	84¼	5,000	Swift 5s....	96	96	96
1,000	C J S Y 5s.	93⅜	93⅜	93⅜	10,000	U S Sm 6s.	100	100	100
1,000	MassGas4½s	92¼	92¼	92¼	1,000	West Tel 5s	90	90	90
1,000	Mis R P 5s.	79¼	79¼	79¼					

CHICAGO.

Stocks.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last
70	Armour pf..	101⅝	101⅜	101⅝	150	Public Serv..	90	90	90
425	Booth Fish..	19	18	18	10	Do pf	90	90	90
10	Do pf	79	79	79	50	People's Gas	48	48	48
75	Chi Pn Tool.	63	62½	63	253	Sears-Roe ..	174¾	174½	174¾
12	Chi Ry.Ser 4	½	½	½	235	Stewart-W...	84½	84½	84½
726	Cudahy rts..	3/32	3/32	3/32	1,495	Swift Int ...	43½	42⅝	42⅞
114	Com Edison.	113½	112½	112½	1,089	Swift & Co..	121½	120¼	121½
100	Deere&Co pf	96⅝	96⅝	96⅝	1,895	Union Carb..	57¼	56⅝	56⅝
20	Dia Match..	109½	109	109	185	U Paperb'd..	21	20½	21
645	Libby	21⅛	20⅝	20⅝	25	Wilson pf ..	96	96	96
60	Lindsay Lt ..	13	13	13					

Bonds.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
$4,000	Chi Ry 5s, Series B...	47¾	47¾	47¾	$4,000	Swift 1st 5s.	96¼	96¼	96¼
					1,000	Wilson 1st 6s	98½	98½	98½

PHILADELPHIA.

Stocks.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
30	Am Gas, N J	63	63	63	1,058	Phila Elec...	25⅜	25¼	25¼
5	Cramps	80	80	80	15	Phila Trac..	69½	69	69
372	Elec Storage	54⅜	53⅜	54⅜	10	Phila Co.....	32¼	32¼	32¼
166	Hunt B T pf	19	19	19	118	Phila R T...	24¾	24½	24¾
21	Ins Co, N A.	27⅞	27¾	27¾	2,165	Tono Bel....	3⅜	3¼	3¼
281	Gen Asph...	67	64	65½	70	Tono-Min....	3 5/16	3 1/16	3 1/16
512	Do pf......	100	98	99	85	Un Gas Imp.	72	72	72
625	Lake Sup....	19⅜	19½	19½	40	Union Trac..	37½	37½	37½
215	Lehigh Nav..	71½	71	71	10	Warwick ...	8½	8½	8½
33	Lehigh Val..	55⅝	55¼	55¼	1	Westm'landC	75	75	75
10	Penn Salt...	84½	84½	84½	10	Un So, N J..	187	187	187

Bonds.

Sales.		High.	Low.	Last.	Sales.		High.	Low.	Last.
$1,000	Drex&Co.ctfs	96⅝	96⅝	96⅝	$10,000	Penn t c....	96¾	96½	96½
4,000	CityPhil4s'47.	96⅜	96⅜	96⅜	9,000	PhilElI1st5s.	93¾	93¾	93¾
12,000	Elec & P cfs	69½	69½	69½	18,000	Un Rys 5s..	65	63½	65

STANDARD OIL STOCKS

	Yester-day. Bid.	Yester-day. Ask.	Wed's-day. Bid.		Yester-day. Bid.	Yester-day. Ask.	Wed's-day. Bid.
Anglo-Am Oil	17¼	17½	17¼	Penn-Mex Fuel Co.	53	56	52
Atlantic Refining.	1290	1310	1300	Prairie Oil & Gas..	670	680	680
Borne-Scrymser ...	490	510	490	Prairie Pipe Line.	270	273	270
Buckeye Pipe Line.	94	96	94	Solar Refining	360	370	360
Chesebrough Mfg..	310	325	310	Southern Pipe L..	177	182	177
Continental Oil ...	565	585	540	South Penn Oil....	305	310	305
Crescent Pipe Line.	38	40	38	S W Penn.........	98	102	98
Cumberland P L..	180	190	180	Stand Oil of Cal..	275	278	272
Eureka Pipe Line..	174	179	170	Stand Oil of Ind..	775	785	765
Galena Signal Oil.	90	92	90	Stand Oil of Kan..	555	565	550
Do pf. new.......	100	105	100	Stand Oil of Ky...	400	410	390
Do pf, old.......	120	140	120	Stand Oil of Neb..	545	560	545
Illinois Pipe Line..	165	169	163	Stand. Oil of N J..	698	702	690
Indiana Pipe Line.	100	105	100	Stand Oil of N Y..	324	328	328
Int Pet Co, Ltd....	21	21½	21¾	Stand Oil of Ohio..	460	480	460
National Transit..	16½	17½	16½	Swan & Finch....	98	102	98
N Y Transit......	195	205	195	Union Tank	116	118	114
Northern Pipe L...	110	115	110	Vacuum Oil	415	420	415
Ohio Oil	325	328	323	Washington Oil ..	36	40	35

MUNITIONS STOCKS

	Yester day. Bid.	Yester day. Ask.	Wed's-day. Bid.		Yester day. Bid.	Yester day. Ask.	Wed's-day. Bid.
Am Brass	198	205	195	Du Pont debs, pf..	91	92	91
Atlas Powder.....	153	158	153	Hercules	205	210	206
Do pf..........	90	93	90	Do pf.	105	109	106
Babcock & Wilcox.	106	108⅛	107	Niles-Bem't-Pond..	104	107	104
Bliss	250	350	250	Do pf...........	95	100	95
Do pf	60	80	60	Scovill Mfg.......	360	380	360
Colt's Arms.......	37	43	37	Standard Screw...	250	260	250
Du Pont	268	275	268				

TOBACCO STOCKS

	Yester-day. Bid.	Yester-day. Ask.	Wed's-day. Bid.		Yester-day. Bid.	Yester-day. Ask.	Wed's-day. Bid.
Am Cigar.........	118	122	118	P R-Am Tobacco..	130	136	130
Do pf	85	90	85	R J Reynolds, A...	375	400	375
Conley Foil	190	200	190	Do B	300	320	300
J S Young.........	125	150	125	Do pf.	107	109	107
Do pf	98	105	98	Weyman-Bruton ..	170	180	170
MacA & Forbes....	195	200	195	Do pf	105	110	105
Do pf	85	95	85				

COMMODITIES MARKETS

CORN.

CHICAGO PRICES.

	High.	Low.	Close.	Prev. Close.	Last Year.
February..	$1.26¼	$1.22	$1.22¾	$1.22	..
March	1.22¾	1.18½	1.18½	1.19⅛	..
May	1.16¼	1.12	1.12	1.14	1.25⅝
July	1.13	1.08½	1.08⅝	1.10⅝	..

OATS.

CHICAGO PRICES.

	High.	Low.	Close.	Prev. Close.	Last Year.
February	57	55½	55⅝	55½	..
March	56¾	55¼	55¼	55¾	83⅞
May	57	55¼	55⅝	55¾	80¾
July	55	53¼	53⅜	53⅞	..

In the local cash market standard was quoted at 66½c; No. 2 white, 66@66½c; No. 3 white, 65½@66c; No. 4 white, 65@65½c; ordinary clipped, 65½@66½c.

PROVISIONS.

CHICAGO PRICES.

	High.	Low.	Close.	Prev. Close.	Last Yr.
Lard—					
May	$22.45	$22.00	$22.30	$21.95	$25.60
July	21.90	21.65	21.72	21.57	..
Ribs—					
May	20.67	20.30	20.50	20.17	24.65
Pork—					
May	37.05	36.50	36.50	36.50	46.77

COFFEE.

Range of prices:	High.	Low.	Closing Bid.	Prev. Close.
May	14.65	14.25	14.41	14.75
July	14.26	14.17	14.05	14.38
September	13.78	13.70	13.75	14.05
December	13.75	13.50	13.53	13.78

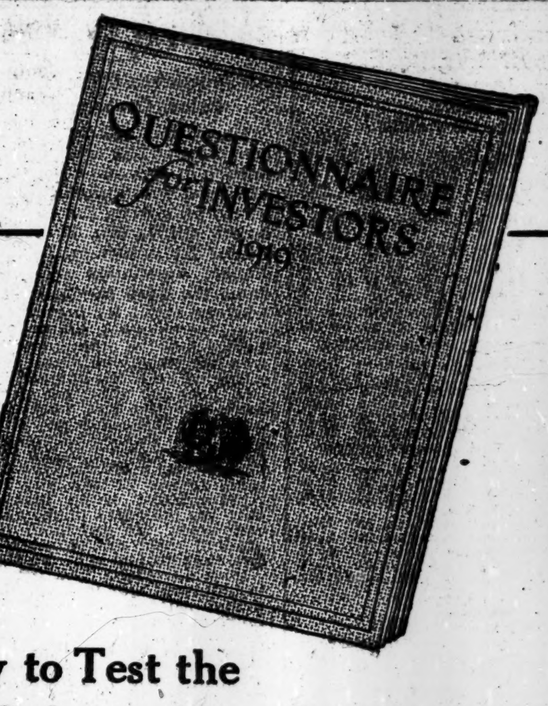
RYE.

	High.	Low.	Last.
February	$1.38½	$1.34	$1.34
March	1.38¼	1.35½	1.35½
May	1.39⅜	1.35	1.35

BUTTER AND EGG MARKET.

BUTTER.—4,779 pkgs. Fresh receipts moderate, demand fairly active, and arrivals are clearing closely at slightly higher prices. Less improvement on low than high grade creamery, ladles and packing stock firmer. Creamery, higher than extras, a pound, 50@50½c; extras, 92 score, 49@49½c; firsts, 88 to 91 score, 46@48½c; seconds, 83 to 87 score, 41@45c; lower grades, 38@40c; unsalted, higher than extras, 51¼@52c; extras, 50½@51c; firsts, 47@49½c; seconds, 42@45½c; State dairy tubs, finest, 47½@48½c; good to prime, 43@47c; common to fair, 37@41c; renovated, extras, 43c; firsts, 40@41½c; lower grades, 35@39c; imitation creamery, firsts, 38@39c; ladles, current make, firsts, 37c; seconds, 35@36c; lower grades, 31@33c; packing stock, current make, No. 1, 34½@35c; No. 2, 33@34c; lower grades, 29@32c.

EGGS.—21,894 cases. On the New York Mercantile Exchange sales of firsts were made in range of 46@47c. This price has affected the demand somewhat at the close, and some dealers are refusing to take hold, except on the basis of tomorrow's market. Tone closes irregular and the sharp advance is generally considered to be temporary. There has been some accumulation of stock here under shippers' limits. Nearby white eggs are in light supply and higher, and California stock shows improvement also. A good deal of California stock is, however, due to arrive, and it is doubtful whether present prices can be maintained. Fresh gathered, extras, a dozen, 48½@49c; extra firsts, 47½@48c; firsts, 46@47c; seconds and poorer, 40@43½c; dirties, No. 1, 42@43c; No. 2 and poorer, 40@41c; checks, good to choice, dry, 40@41c; undergrades, 37@39c; State, Pennsylvania and nearby Western hennery whites, fine to fancy, 58@60c; ordinary to prime, 54@57c; gathered whites, ordinary to fine, 53@58c; Pacific Coast whites, extras, 57c; lower grades, 48@55c; Western and Southern gathered whites, 48@55c; State, Pennsylvania and nearby hennery browns, 52@55c; gathered brown and mixed colors, 47@49c.



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(2) To obtain valuable information for future reference.
(3) To test the stability of investments made in the past.

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Montreal Tramways & Power
6% Notes due April 1, 1919
Correspondence invited

A. HICKS LAWRENCE
10 Wall St., New York Telephone Rector 1317-8

To the Creditors of

JOHN B. ROSE COMPANY and ROSE BRICK COMPANY:

NOTICE IS HEREBY GIVEN that a Plan and Agreement of Reorganization of John B. Rose Company and Rose Brick Company, dated January 17, 1919, has been adopted by the undersigned Reorganization Committee, and that a printed copy of same duly executed has been lodged with The New York Trust Company, as Depositary.

Creditors of John B. Rose Company and Rose Brick Company may become parties to said Plan and Agreement by executing assignments of their claims against said companies, or either of them, and any subsidiary or affiliated company, and John B. Rose individually, and depositing the same with the Depositary, **THE NEW YORK TRUST COMPANY**, 26 Broad Street, New York City, **ON OR BEFORE FEBRUARY 21, 1919.** All promissory notes and other original evidences of indebtedness must accompany the assignments.

After **FEBRUARY 21, 1919,** no deposits will be received except upon such terms and conditions as the Committee may impose. Participating creditors must pay to the Depositary for the account of the Committee at such times and in such amounts as the Committee may determine, their pro rata share of the new funds required for the purpose of effectuating the Plan of Reorganization. The calls for these payments will be made on at least ten days' published notice as provided in the Agreement of Reorganization.

The Depositary will issue to participating creditors its transferable Certificates of Deposit in respect of deposited claims.

The Secretary of the Committee upon application therefor will furnish copies of the Plan and Agreement of Reorganization and forms of assignment of claims and powers of attorney.

Dated: New York, February 3, 1919.

MORTIMER N. BUCKNER, Chairman
B. D. FORSTER,
STEPHEN G. GURNSEY,
F. W. MAPES,
JOHN T. SPROULL,
Reorganization Committee.

ALFRED A. COOK,
EMIL GOLDMARK,
THOMAS WATTS,
Counsel.

B. G. CURTS,
Secretary,
26 Broad Street, New York

ISLAND OIL

Extracts from the President's first annual report to stockholders, discussing the purchase of additional holdings, proposed equipment improvements, the Mexican situation, improved facilities for shipping and increased production, is featured in our

WEEKLY REVIEW NO. 345

AMONG OTHER STOCKS TREATED ARE:
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Nat'l Fire Proof.
U. S. Steamship.
Louisiana Oil.
Tropical Oil.
Sinclair Gulf.

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At Forty-first Street
New York
London Paris
Foreign Exchange
Administrator Guardian
Member Federal Reserve Bank and New York Clearing House

The New Revenue Bill

Our Bulletin No. 5 analyzes the new Revenue Bill just reported to Congress by the Conferees. This analysis and a copy of the Bill itself may be had on request.

THE CORPORATION TRUST COMPANY
37 WALL STREET - NEW YORK

New Issue

The Detroit Edison Company
Convertible 7% Bonds
DUE FEBRUARY 1, 1929

Convertible between Feb. 1, 1921, and Aug. 1, 1928, into stock of the Company at par.

The Detroit Edison Company has paid dividends on its stock since 1909 and for the last three years at the rate of eight per cent. per annum.

Bonds may be purchased in $100 or $1,000 pieces.

PRICE 108 AND ACCRUED INTEREST

PAINE, WEBBER & CO.
82 Devonshire Street BOSTON
25 Broad Street NEW YORK
The Rookery CHICAGO

TO THE HOLDERS OF

NEW ORLEANS RAILWAY & LIGHT CO.

REFUNDING AND GENERAL LIEN FIVE PER CENTUM GOLD BONDS

Bearing Date November 1, 1909, and Maturing November 1, 1949

The holders of large amounts of the securities above mentioned, being of the opinion that immediate steps should be taken to protect their interests therein, have requested the undersigned to act as a Committee to receive deposits thereof. A Receiver of the property of the New Orleans Railway and Light Company was appointed by the United States District Court on the ninth day of January, 1919, and the default of the company in the payment of interest upon its General Mortgage Four and One-half Per Cent. Gold Bonds, which occurred on January 1, 1919, still continues. The period of grace provided in the mortgage securing said bonds, within which such default may be cured, will expire within ninety days from the said first day of January, 1919. Should the default continue thereafter, the holders of said bonds would have the right to compel the foreclosure of said mortgage.

In view of these conditions, it is most urgent that the holders of the above mentioned Refunding and General Lien Five Per Centum Gold Bonds of the New Orleans Railway and Light Company, for their own protection, should organize at once for united action under a Committee having adequate power and authority. Holders of the New Orleans Railway and Light Company Refunding and General Lien Five Per Centum Gold Bonds are therefore requested to deposit their bonds with the Depositary or one of the Sub-Depositaries named below under a Bondholders' Agreement duly executed, under date of January 21, 1919. All bonds so deposited must be in negotiable form and must bear the May 1, 1919, and subsequent coupons. All depositors will be entitled to receive certificates of deposit issued in their names.

Before any depositor shall become bound by the terms of any plan or agreement of reorganization or readjustment made or approved by this Committee, he shall have an opportunity to withdraw on the terms and provisions set forth in the Bondholders' Agreement, which provides that withdrawing depositors shall not be required to pay, in respect of the compensation and expenses of the Committee, any sums in excess of 2% of the principal amount of their deposited bonds.

The Committee will promptly pay any interest which may be received by it on the deposited bonds to the holders of certificates of deposit representing the bonds in respect whereof such payments of interest shall be made, deducting any income tax required to be withheld.

Copies of the Committee's circular and of the Bondholders' Agreement may be obtained by application either to the Depositary or the Sub-Depositaries.

Dated Philadelphia, January 28, 1919.

GEORGE K. REILLY, Chairman
JOHN S. NEWBOLD
ARTHUR V. MORTON
GEORGE A. COLSTON
LYNN H. DINKINS
Bondholders' Protective Committee

Counsel:
BEEKMAN, MENKEN & GRISCOM,
52 William St., New York

Secretary
WALTER B. REED,
517 Chestnut St., Phila., Pa.

Depositary:
THE PENNSYLVANIA COMPANY FOR INSURANCES ON LIVES AND GRANTING ANNUITIES
517 Chestnut St., Philadelphia, Pa.

Sub-Depositaries:
INTERSTATE TRUST & BANKING CO.
New Orleans, La.
MERCANTILE TRUST & DEPOSIT CO.
115 Broadway, New York.

TO ALL HOLDERS OF

5-6% Collateral Trust Gold Bonds

OF THE

AMERICAN CITIES COMPANY

The undersigned Trustee has in its possession a majority of the stock, both preferred and common, of the following companies:

New Orleans Railway & Light Company,
The Memphis Street Railway Company,
Knoxville Railway & Light Company,
Birmingham Railway, Light & Power Company,
Houston Lighting & Power Company,
Little Rock Railway and Electric Company.

This stock is pledged and is being held to secure the payment of the 5-6% Collateral Trust Gold Bonds of the American Cities Company.

Several of the above-named companies have sent out notices of annual meetings of stockholders to be held in the near future. Until an event of default happened under the Indenture securing said bonds the American Cities Company had the right to demand the voting of this stock at such meetings, but said right has been forfeited by the happening of an event of default as defined in Section 3 of Article Six of said Indenture. Therefore, notice is given to the bondholders that any suggestions from them relative to the voting of said stock will be considered by the Trustee, and such action will be taken by the Trustee upon demand of the requisite number of bondholders, as is authorized under the Indenture, upon such bondholders complying with the terms and conditions thereof. Prompt action on the part of the bondholders is necessary, as time presses.

WHITNEY-CENTRAL TRUST AND SAVINGS BANK,
Trustee under Indenture American Cities Company of July 1, 1911.

FINANCIAL NOTICES.

TO THE HOLDERS OF CITIES FUEL AND POWER COMPANY

Two-Year 7% Secured Gold Notes

Dated, December 1st, 1917.

Proposals are invited to be made to Bankers Trust Company, 16 Wall Street, New York City, as Trustee under the Indenture between Cities Fuel and Power Company and said Trustee, securing the above notes, for the sale, on March 1st, 1919, to the Trustee, for the account of the sinking fund provided for in said Indenture, of notes of said issue at prices not to exceed 102½% of the principal of said notes, plus accrued interest thereon to March 1st, 1919. On or before March 1st, 1919, this Company will deposit, or there will be available, with the Trustee, the sum of Six Hundred Forty-five Thousand, Seven Hundred Ninety-two 89-100 Dollars, ($645,792.89,) and it is the intention of said Trustee, pursuant to the provisions of such Indenture, to apply the fund so to be received to the purchase or redemption of notes of said issue at not to exceed the price above mentioned.

All proposals should be securely sealed and marked "Proposals for sale of notes to sinking fund under Indenture of Cities Fuel and Power Company, dated December 1st, 1917," must be for all or any part of the notes offered, and must be received by said Trustee, at its Trust Department, at or prior to three o'clock P. M. on February 18th, 1919.

Advices as to notes accepted will be mailed on or before February 19th, 1919, by Bankers Trust Company, Trustee.

Federal Income Tax ownership certificates, covering accrued interest, should accompany all accepted notes.

CITIES FUEL AND POWER COMPANY,
By FRANK W. FRUEAUFF,
Vice President.

Dated, February 7th, 1919.

To the holders of Fifteen-Year Six Per Cent. Sinking Fund Gold Bonds of

Braden Copper Mines Company

The undersigned, as Trustee under the Collateral Trust Agreement dated February 1, 1916, securing the aforesaid bonds, pursuant to Section 2, of Article 111, of said Agreement, hereby calls for tenders for the sale to it, as such Trustee, of an amount of said bonds sufficient, as nearly as may be, to exhaust the sum of Six hundred sixty-seven thousand, two hundred ninety and fifty-one-hundredth dollars ($667,290.50) now in its hands for account of the Sinking Fund provided by said Agreement. All such tenders must be for all or any part of the bonds offered, must state the price at which the same are offered, not exceeding, however, 105% of the principal thereof, and accrued interest, and must be received at the Trust Department of the undersigned, No. 16 Wall Street, New York, on or before 12 o'clock noon on February 19, 1919. Each such tender should be securely sealed and marked "Tender of Bonds for Purchase for Sinking Fund under Collateral Trust Agreement of Braden Copper Mines Company, dated February 1, 1916." Notification of tenders accepted will be mailed on or before February 21, 1919, and will call for delivery of the bonds on or before February 26, 1919, with coupons maturing August 1., 1919, and subsequently.

Accepted bonds should be accompanied by Federal Income Tax Ownership Certificates covering accrued interest.

Dated at New York, this 4th day of February, 1919.

BANKERS TRUST COMPANY, Trustee.
By H. F. WILSON, Jr., Vice President.

TO THE HOLDERS OF 5% SINKING FUND FIRST MORTGAGE GOLD BONDS OF THE POCAHONTAS COLLIERIES COMPANY DUE MAY 1ST, 1937.

The undersigned, successor to Knickerbocker Trust Company, as Trustee under the Mortgage above referred to, desires under authority of said Mortgage to expend the sum of One hundred six thousand two hundred sixteen dollars and twenty-three cents ($106,216.23) in the purchase of bonds of said issue, provided such purchase can in its opinion now be made advantageously.

Sealed offers of said bonds may be sent to Columbia Trust Company, Trust Department, 69 Broadway, New York City, on or before February 27th, 1919, at twelve o'clock noon.

Bonds accepted must be delivered on February 28th, or security furnished that day, if required, that delivery will be made within ten days. The right is reserved by the undersigned to reject any and all offers.

COLUMBIA TRUST COMPANY,
Trustee,
By GEORGE E. WARREN,
Vice President.

Dated, New York, January 29th, 1919.

THE AMERICAN NATIONAL BANK of Cordele, located at Cordele, in the State of Georgia, is closing its affairs. All note-holders and other creditors of the association are therefore hereby notified to present the notes and other claims for payment.

J. W. CANNON, Cashier,
Liquidating Agent.

Dated Jan. 27. 1919.

THE FIRST NATIONAL BANK OF SYRACUSE, located at Syracuse, in the State of New York, is closing its affairs. All note holders and other creditors of the Association are, therefore, hereby notified to present the notes and other claims for payment.

A. W. HUDSON, President.

Dated December 31, 1918

MEETINGS AND ELECTIONS.

STOCKHOLDERS' ANNUAL MEETING.

Notice is hereby given that the annual meeting of the stockholders of the WESTCHESTER & BRONX TITLE & MORTGAGE GUARANTY COMPANY will be held at the office of the Company, 169 Main Street, White Plains, N. Y., on the 10th day of February, 1919, at 9:30 o'clock in the forenoon, for the purpose of electing Directors for the ensuing year and three Inspectors of Election to serve at the next annual meeting, and for the transaction of such other business as may properly come before said meeting. Polls will remain open between the hours of 9:30 and 10:30 in the forenoon of said day.

Transfer books will be closed from 12 o'clock noon February 7, 1919, to 12 o'clock noon February 10, 1919.

REGINALD P. RAY, Secretary.
White Plains, N. Y., January 24, 1919.

THE MATAWOK LAND COMPANY.

New York, January 31st, 1919.

Notice is hereby given that the annual meeting of the stockholders of The Matawok Land Company will be held at the office of the Company, 56 Pine Street, in the City of New York, on Thursday, February 13th, 1919, at 2 o'clock P. M., for the purpose of electing Directors and any other business that may come before the meeting.

The transfer books will be closed for transfers at the close of business on Friday, February 7th, 1919, and will reopen on Friday, February 14th, 1919.

EUGENE BARRINGTON, Secretary.

NOTICE is hereby given that a special meeting of the stockholders of Alvin Manufacturing Company will be held at eleven o'clock in the forenoon on the 14th day of February, 1919, at the office of the Company, No. 54 Maiden Lane, New York City, to vote upon a proposition to change its name. The present name of the corporation is Alvin Manufacturing Company. The name it proposes to assume is Alvin Silver Company, Inc.

GEORGE E. FAHYS, President.
G. ERNEST FAHYS, Secretary.

DIVIDENDS.

Associated Dry Goods Corporation.

DIVIDEND NOTICE.

Hoboken, N. J., Jan. 29, 1919.

A dividend of one and one-half per cent. (1½%) on the first preferred stock, and a dividend of one and three-quarters per cent. (1¾%) on the second preferred stock of Associated Dry Goods Corporation has been declared by the Board of Directors, payable March 1st, 1919, to the holders of said preferred stocks of record at twelve o'clock noon Saturday, February 8th, 1919. Checks will be mailed.

Attention is called to the fact that no dividend is payable in respect of scrip certificates representing fractional interests in said preferred stocks, and holders of said scrip certificates are urged to consolidate them into full shares of stock on or before said last-mentioned date.

RALPH M. STAUFFEN, Treasurer.

The Cresson Consolidated Gold Mining & Milling Co.

DISTRIBUTION NO. 76.

Amount, $122,000.00. Total amount to date, $7,393,162.50.

Notice is hereby given that a distribution of ten (10) cents per share has been ordered paid from funds received from the sale of ore reserves acquired prior to March 1, 1913, upon all outstanding stock of The Cresson Consolidated Gold Mining & Milling Co., payable February 10th to stockholders of record January 31st, 1919. By order of Board of Directors.

ADOLPH ZANG, Secretary.

DAYTON COAL, IRON & RAILWAY CO.
Dayton, Tennessee.

The Board of Directors of Dayton Coal, Iron & Railway Company have this day declared a dividend of one per cent. upon the outstanding Preferred Stock of the Company, payable on the 15th day of March, 1919, to shareholders of record at close of business February 20th, 1919.

Checks will be mailed through the Corporation Trust Company, 37 Wall Street, New York. WM. F. HOWELL, Secretary.

New York, Feby. 4th, 1919.

FEDERAL UTILITIES, INC.

PREFERRED STOCK DIVIDEND.

February 5th, 1919.

The Board of Directors has today declared a dividend of one and one-half per cent. (1½%) on the preferred stock of Federal Utilities, Inc., payable March 1st, 1919, to preferred stockholders of record at the close of business on February 15th, 1919.

L. J. HART, Treasurer.

FIRST NATIONAL COPPER CO.

A Dividend of Fifteen cents per share has been declared, payable February 25, 1919, to stock of record February 5, 1919. WM. A. KERR, Treasurer.

New York, January 16, 1919.

Porto Rican American Tobacco Co.

At the meeting of the Board of Directors, held February 6th, 1919, a 3% scrip dividend was declared, payable March 6th, 1919, to all stockholders on record February 15th, 1919. H. CATLIN, Asst. Treasurer.

PRISON BARRACKS INQUIRY PROBABLE

Baker Expected to Appoint Commission to Review Strike of Leavenworth Prisoners.

ARMISTICE NOW IN EFFECT

Strikers Await Decision on Alleged Inequality of Sentences and Preference to Conscientious Objectors.

WASHINGTON, Feb. 6.—Some action by Secretary Baker in regard to the 1,500 military prisoners at Leavenworth Disciplinary Barracks, who recently went on strike, is expected to result from conferences which Colonel Sedgwick Rice, commandant of the barracks, began here today with heads of all the army's disciplinary barracks and Assistant Secretary Keppel. It is expected that a commission will be appointed to review the facts in regard to the alleged injustices at Leavenworth.

Quiet prevails at the barracks now, an agreement in the nature of an armistice having been reached between Colonel Rice and the striking prisoners in order to permit him to attend the conference of prison barracks governors here and to take up with the War Department the specific complaints of the Leavenworth strikers. The strikers are under pledge to the commandant to maintain order and continue at work during his absence. The chief complaint made by the strikers was that there was inequality in the sentences they were serving for similar offenses.

Revision of army legal procedure may result from the work of the War Department agencies now reviewing the subject of military discipline for the purpose not only of establishing a model system of prison administration, but also of ironing out inequalities and resultant unfairness in war-time sentences. Secretary Baker said he expected a model prison system to grow out of this study, insuring humane treatment of all prisoners.

The question of correcting inequalities in war-time sentences in the army is being studied by a special committee of the Judge Advocate General's office. Mr. Baker said he had advised President Page, of the American Bar Association, that he would welcome the advisory co-operation of the association's special committee appointed to study American military law and practice with a view to revision.

Secretary Baker expects to see Colonel Rice personally before the officer returns to his post at Leavenworth and hear of the grievances of the Leavenworth strikers at first hand. The basis of the strike, Colonel Rice indicated, was not only the inequality of war-time sentences, but also a feeling among other offenders that they were equally entitled to the clemency which they claimed conscientious objectors were receiving. Measures to equalize sentences are already being formed, and Secretary Baker said all classes of military offenders would be treated exactly as were the conscientious objectors—on their individual merits.

Of the Leavenworth situation, particularly important because the largest prison population in the country—3,600 men—is located there, Secretary Baker said:

"Each prisoner has and exercises the right of immediate appeal to the Secretary of War. Before a man is sent to Leavenworth his case comes to me for review, and I spend a great portion of my time going over court martial records. After a man has gotten to Leavenworth, if he writes to me that he thinks he has been there long enough, the request is invariably sent to Colonel Rice for report, and the case is decided upon its merits. I have had a great many cases of this kind, and have commuted the sentences of a great many men, for both military and civil offenses.

"With regard to the statement that the men are complaining of the inequality of sentences imposed for the same offenses; this occurs also in civil courts. One judge will sentence a man to ten years for a certain offense, and another judge will only impose a two-year sentence. It depends upon the culpability of the man, and not entirely upon the offense charged."

A. B. HEPBURN ENDOWS COURSE IN COMMERCE

Turns Over $200,000 in Securities to Chamber of Commerce —May Be at Columbia.

The establishment of a commercial course, possibly at Columbia University, has been provided for by A. Barton Hepburn, Chairman of the Board, of the Chase National Bank, it was announced yesterday at the regular monthly meeting of the Chamber of Commerce of the State of New York. Mr. Hepburn has turned over $200,000 to the Chamber to create a fund, the income of which shall be devoted to the promotion of commercial education with special reference to the modern languages.

"The present income of these securities, a number of bank and trust company stocks," said Mr. Hepburn's letter to the Chamber, "is $8,600, and should be more as time goes by. I create this fund in the above form because I am familiar with the properties whose securities I hand you, and believe them to be an excellent form of investment. However, you are quite at liberty to sell them whenever in the judgment of the Executive Committee a sale would be wise, the proceeds to be reinvested in good securities in order to preserve the fund hereby created, and produce a continuing income for the purpose above specified."

Mr. Hepburn also said that should a College of Commerce, or its equivalent, be created with the co-operation and approval of the Chamber, the fund might be transferred ot the support and maintenance of such an institution. Until such a project becomes a fact, continued Mr. Hepburn, the income of the fund would be used in furthering business training. In this connection Mr. Hepburn called attention to a resolution adopted on Jan. 2 by the Chamber, which set forth "that the Chamber of Commerce of the State of New York approve a system of examinations and certificates of proficiency substantially as described in the report herewith submitted, and authorizes and instructs the Executive Committee to take active measures to put them into practical execution."

Mr. Hepburn is a member of the Board of Trustees of Columbia University. At the university it was said last night that no notification of the establishment of an additional course in the School of Business had been received, but the sentiment at the Chamber meeting indicated that Columbia would be chosen.

WOULD BAN GERMAN PLAYS.

Women's Committee Gives Out Letters Indorsing Its Attitude.

Letters written by members of the Legislature indorsing the efforts of the American Defense Society's Women's National Committee to have German plays at the Irving Place Theatre forbidden were given out yesterday at the organization's headquarters, 415 Madison Avenue. Among those who wrote were Senator Seymour Lowman and Senator L. W. H. Gibbs, and Thaddeus C. Sweet, Speaker of the Assembly, who said in part:

"I fully appreciate the propaganda instituted to restore German prestige in this country. I cannot believe that our people have so soon or will so soon forget the atrocities heaped upon innocent men, women, and children. My judgment is that the press, as soon as it becomes aired and known to the American people, will create such an adverse sentiment that the theatres which opened their doors in recognition of German propaganda will automatically close. I shall be glad to bring the matter to the attention of my associates, both legislative and otherwise, and express myself on the subject to them."

PROPOSALS.

OFFICE OF COMMISSIONER OF PUBLIC FINANCES OF THE CITY OF NEW ORLEANS.

CITY HALL.

New Orleans, Feb. 3rd, 1919.

The City of New Orleans, acting under authority of Act 179 of the General Assembly of the State of Louisiana for the year 1908, ratified by Constitutional Amendment, and now a part of the Constitution of the State of Louisiana, will receive sealed proposals at the office of the Commissioner of Public Finances of the City of New Orleans up to twelve (12) o'clock noon on the 6th day of March, 1919, for the purchase of $600,000.00 in face value of Public Belt Railroad Bonds of the City of New Orleans, authorized by the Act aforementioned, and the constitutional amendment ratifying same, and of the numbers, denominations and maturities of the authorized issue of $2,000,000.00, and in the form of and in accordance with the bond schedule of the maturities of the entire authorized issue, as prescribed by an ordinance of the City of New Orleans, being No. 8628, N. C. S., approved May 14, 1912, and Ordinance No. 5316, Commission Council Series, approved January 28th, 1919, of said city, authorizing the present offering.

Said proposals shall be received under and subject to the following conditions, to-wit:

Proposals must be in writing, sealed, and marked on the outside of the envelope "Proposals for the purchase of $600,000.00 of Public Belt Railroad Bonds of the City of New Orleans," and shall be accompanied by a certified check on some chartered bank in the City of New Orleans, for an amount equal to one per cent. of the aggregate amount of the bid, which said check of the successful bidder or bidders shall be cashed and the proceeds retained by the City of New Orleans as a guarantee that the successful bidder or bidders will comply with its or their bids, and the said proceeds shall be applied to the payment of the bonds last delivered to the successful bidder or bidders, respectively. In case of the neglect or refusal to comply with any bid, the proceeds of said check shall be forfeited to the Public Belt Railroad Commission of the City of New Orleans.

No sale shall be made unless the aggregate of the bids received equals the full amount of the present offering of $600,000.00 in face value, and the adjudication shall be made to the highest bidder, provided, however, that no adjudication shall take place for less than par and accrued interest. All matured interest coupons shall be cut from said bonds and cancelled, and the successful bidder shall pay the interest which may have accrued on said bonds up to the date of delivery. The bonds shall be paid for in cash as fast as said bonds can be signed and delivered. All bonds will be delivered within thirty days from the opening of said bids. The right is reserved to reject any and all bids.

Further particulars and information will be furnished on application to the Public Belt Railroad Commission or the undersigned. The final opinion of Wood & Oakley, lawyers, Chicago, Ill., as to the legality of this issue will be furnished to the successful bidder if so desired.

A. G. RICKS,
Commissioner of Public Finances of the City of New Orleans.

PROPOSALS FOR SALVAGE.—OFFICE OF Quartermaster, Camp Crane, Allentown, Penn.—Sealed proposals will be received here until 11 A. M., February 10th, 1919, and then opened for removal of all buildings, heating apparatus, etc., erected by the U. S. Government at Camp Crane, Allentown, Penn. Further information on application.

DISSOLUTION NOTICES.

PARTNERSHIP DISSOLUTION.

The firm of I. Eisenstein & Co., 44 Ann St., has been dissolved on January 31st, 1919, Daniel Brown withdrawing.

PUBLIC NOTICE.

THE NATIONAL BANK OF SYRACUSE, located at Syracuse, in the State of New York, is closing its affairs. All noteholders and other creditors of the association are therefore hereby notified to present the notes and other claims for payment.

Dated December 16, 1918.
CHARLES H. SANFORD, President.

BANKRUPTCY NOTICES.

UNITED STATES DISTRICT COURT, Southern District of New York.—No. 26404. —In Bankruptcy.—CONSUMERS OIL COMPANY, INC., Bankrupt.

Consumers Oil Company, Inc., was duly adjudicated bankrupt on January 17, 1919, the first meeting of creditors will be held at my office, No. 31 Nassau Street, City of New York, on February 19, 1919, at 10:30 A. M. Creditors may prove claims, appoint a trustee, examine the bankrupt, and transact such other business as may come before said meeting. JOHN J. TOWNSEND,
Referee in Bankruptcy.

UNITED STATES DISTRICT COURT, Southern District of New York.—Bankruptcy.—No. 26470.

Notice is hereby given that JEAN GIRODOLLE has applied for a discharge from all his debts. Creditors and parties in interest are ordered to attend before this Court, in Post Office Building, Manhattan, New York, on Monday, March 10th, 1919, at 10:30 A. M., there to show cause why discharge should not be granted.

PETER B. OLNEY,
Referee in Bankruptcy.

UNITED STATES DISTRICT COURT, Southern District of New York.—Bankruptcy No. 26352.

Notice is hereby given that BARNET KURLAND has applied for a discharge from all his debts. Creditors and parties in interest are ordered to attend before this Court in Post Office Building, Manhattan, New York, on Monday, March 10th, 1919, at 10:30 A. M., there to show cause why discharge should not be granted.

PETER B. OLNEY,
Referee in Bankruptcy.

UNITED STATES DISTRICT COURT, Southern District of New York.—Bankruptcy No. 25758.

Notice is hereby given that OTTO GASS has applied for a discharge from all his debts. Creditors and parties in interest are ordered to attend before this Court in Post Office Building, Manhattan, New York, on Monday, March 10th, 1919, at 10:30 A. M., there to show cause why discharge should not be granted. PETER B. OLNEY,
Referee in Bankruptcy.

UNITED STATES DISTRICT COURT, Southern District of New York.—Bankruptcy No. 26305.

Notice is hereby given that JOHN KRESS has applied for a discharge from all his debts. Creditors and parties in interest are ordered to attend before this Court in Post Office Building, Manhattan, New York, on Monday, March 10th, 1919, at 10:30 A. M., there to show cause why discharge should not be granted. PETER B. OLNEY,
Referee in Bankruptcy.

U. S. DISTRICT COURT, SOUTHERN District of New York.—Bankruptcy No. 26365.

Notice is hereby given that NATIONAL FEATHER DYE WORKS, INC., Bankrupt, has applied for a confirmation of a composition offered to its creditors. Creditors and parties in interest are ordered to attend before this Court in Post Office Building, Manhattan, New York, on Monday, February 17th, 1919, at 10:30 A. M., there to show cause why the composition should not be confirmed. PETER B. OLNEY,
Referee in Bankruptcy.

UNITED STATES DISTRICT COURT, Southern District of New York.—No. 20,468. —In Bankruptcy.—MOSES ORENSTEIN, doing business as LENOX SNAPPY CLOTHES SHOP, Bankrupt.

The above-named bankrupt was duly adjudicated bankrupt on January 9, 1919. The first meeting of creditors will be held at my office, No. 2 Rector Street, City of New York, on February 20, 1919, at 11:30 A. M. Creditors may prove claims, appoint a trustee, examine the bankrupt, and transact such other business as may come before said meeting. SEAMAN MILLER,
Referee in Bankruptcy.

U. S. DISTRICT COURT, SOUTHERN District of New York.—Bankruptcy.—No. 26,357.

Notice is given that SIMON WELLISH and ISADORE MULLER, copartners, trading under the firm name and style of IMPERIAL PRESS, bankrupts, have applied for a discharge from all their debts. Creditors and parties interested are ordered to attend before this court in Post Office Building, Manhattan, New York, on March 10, 1919, at 10:30 A. M., there to show cause why discharge should not be granted.

SEAMAN MILLER,
Referee in Bankruptcy.

UNITED STATES DISTRICT COURT, Southern District of New York.—Bankruptcy.—No. 26375.

Notice is hereby given that BERTHA CASS has applied for a discharge from all her debts. Creditors and parties in interest are ordered to attend before this Court, in Post Office Building, Manhattan, New York, on Monday, March 10th, 1919, at 10:30 A. M., there to show cause why discharge should not be granted.

PETER B. OLNEY,
Referee in Bankruptcy.

U. S. MARSHAL'S SALE.

U. S. MARSHAL'S SALE.—I WILL SELL at public auction on Monday, February 10, 1919, at 12 o'clock noon, the Steamboat "City of Worcester," &c., said steamboat to be sold at the foot of 21st Street, South Brooklyn, Kings County, New York, where she can now be seen and inspected.

THOMAS D. McCARTHY,
U. S. Marshal, S. D., N. Y.

Dated, New York, January 28, 1919.

SUES ON BOND ISSUE.

Bankers Trust Company Gets a Property Attachment.

The Bankers Trust Company, as trustee of a bond issue for $10,000,000 executed by the National Securities Corporation, in July, 1914, filed suit in the Supreme Court yesterday to recover the face value of the bonds and unpaid interest, making the sum for $10,472,302. Because the defendant is a foreign corporation Supreme Court Justice Platzek issued an attachment against its property.

Sheriff Knott served notice of the attachment on the Guaranty Trust Company and learned that the defendant has securities there valued at $10,000,000 to $15,000,000 in which its equity is $3,350,000. The Sheriff foundsecurities worth $335,000 at the office of the Electric Bond & Share Company, consisting of 2,877 shares of stock of the Idaho Power Company, and notes for $85,000.

Demobilizing Macy's Service Flag.

In a bulletin issued yesterday by the War Camp Community Service an account is given of the first ceremony in demobolizing its service flag by R. H. Macy & Co. Three thousand five hundred employes took part and forty of the 366 stars on the flag were replaced with bars of gold. Four other blue stars were turned to golden stars and an impressive part of the ceremony was the minute of silence, a tribute to the four young men who gave up their lives. The forty stars taken from the flag represent men who have been discharged from the service, thirty-two of whom have returned to the store.

NEW INCORPORATIONS.

Special to The New York Times.

ALBANY, Feb. 6.—Forty-one new corporations, with an aggregate capitalization of $1,035,500 were chartered today. They include:

Ferdinand J. Thomsen Co., Manhattan, goods, wares and merchandise, $100,000; F. J. Thomsen, A. T. Sorensen, A. Wachenbach, 5 Nassau St.

Ewig Mfg. Co., Brooklyn, dry goods, $25,000; J. Shaefer, Jr., L. H. Goddard, P. M. Simonton, 8 West 40th St.

Warwick Development Co., Jamaica, realty, $30,000; J. C. Devereaux, E. F. Mammen, E. D. Baker, Jamaica.

Westling Furnaces Co., Queens, glass products and raw materials, $20,000; A. and L. Miller, R. Feller, 1,427 President St., Brooklyn.

La Fontaine Garage Corp., Manhattan, $5,000; H. Fisher, S. Daly, M. Rosen, 1,088 Washington Av., Bronx.

Lawrence Restaurant and Bakery, Inc., Brooklyn, $15,000; L. Asher, S. Blazer, C. A. Weldon, 38 Nassau St.

The Kleban Corp., Manhattan, realty, $25,000; R. Hollander, W. E. Goldman, A. Cohen, 1,228 Cohen Av., Bronx.

E. C. Delgado Co., trucking and Stevedoring, $50,000; J. Bregman, H. S. Wallenstein, E. M. Benjamin, 883 East 162d St.

Dehler Const. Co., Manhattan, $20,000; J. P. Shay, P. O'Brien, F. G. Dehler, 154 Nassau St.

John D. Lawson & Co., Manhattan, essential and vegetable oils and chemicals, $40,000; T. L. Green, L. S. Holmes, J. D. Lawson, 14 Cliff St.

Selection Film Service, Manhattan, $25,000; S. Garcia, E. J. Agate, L. B. Smith, 30 Pine St.

Gloria Products Corp., Brooklyn, florists' supplies, $20,000; R. Beck, D. E. Horwitz, M. M. Volt, 2 Rector St.

Devita Trucking Co., Brooklyn, $25,000; F. D'Albora, M. W. Block, M. F. Kelly, 24 North Oxford St., Brooklyn.

New Dorp Coal Corp., Richmond, S. I., $5,000; K. C. and K. and J. J. Behan, Dongan Hills.

Long Island Laboratories, Inc., Manhattan, conduct chemical and scientific laboratories, $100,000; H. W. Showers, B. F. Wallace, R. H. Fiero, 25 Broad St.

The Blousmakers, Inc., Manhattan, $25,000; J. Weinberg, W. Cohen, E. C. Wolf, 1 West 93d St.

Master Cabinet Co., Bronx, $5,000; T. J. Tully, S. and J. Anthony, 760 Cortlandt Av.

The Edaco Realty Corp., Manhattan, 180 shares preferred stock, $100 each; 120 shares common stock, no par value, active capital, $18,000; A. Jaretski, Jr., R. Royall, E. Seligman, 49 Wall St.

Nevertear Mfg. Co., Manhattan, make women's and children's apparel, $15,000; F. and S. R. and J. Goldstone, 346 West 71st St.

Ship-A-Hoy, Ltd., Rochester, non-intoxicating beverages, $100,000; A. I. Bellin, M. T. and S. C. Allen, Rochester.

Henry G. Schoeck Realty Co., Queens, $25,000; K. and H. G. Schoeck, Jr., Woodhaven.

L. M. B. Holding Co., Manhattan, $25,000; A. H. Mittlemann, M. and L. M. Blumenthal, 680 West End Av.

Stazon Paint Makers, Inc., Norwich, $40,000; I. Robb, J. B. Frink, N. P. Bonney, Norwich.

W. and J., Inc., Manhattan, cloaks and suits, $7,000; I. A. Danish, P. Goldfarb, L. Wolff, 104 Lenox Av.

Grand Bakery and Lunch, Inc., Bronx, $10,000; M. and A. and A. B. Rosenberg, 1,133 Broadway.

Gross & Tenner, Inc., Manhattan, textiles, $20,000; I. S. Ottenberg, H. I. Gross, R. H. Tenner, 116 East 32d St.

Leland Mercantile Co., Manhattan, $10,000; W. Kunstler, J. I. Lebowski, M. Weinberg, 888 Riverside Drive.

E. and W. Dress Co., Manhattan, $5,000; S. Weinstein, I. and M. Edelman, 222 East 67th St.

Rull Leasing Co., Manhattan, realty, $5,000; J. O. Matthews, C. A. and S. J. Branch, 104 East 144th St.

Jose Miguel Bejarano, Inc., Manhattan, drugs, chemicals, and commodities, $25,000; J. M. Bejarano, W. C. Fitch, W. P. Jessup, 30 Church St.

Young Waist Co., Manhattan, $6,000; M. Rosenbaum, H. Cohen, B. Young, 855 East 172d St.

United States Refunding Corp., Manhattan, realty, stocks and bonds, $150,000; M. Wolf, G. F. Cooke, B. R. Halley, 30 Church Street.

CAPITAL INCREASES.

Wolnicar Shoe Co., Brooklyn, $50,000 to $75,000.

Harland Card and Paper Co., Manhattan, $7,500 to $60,000.

J. B. Gross Corp., Manhattan, $10,000 to $150,000.

Canajoharie Milk Co., Canajoharie, $20,000 to $50,000.

CAPITAL REDUCTIONS.

T. B. Ackerson Co., Islip, $1,000,000 to $525,000.

MERGER.

Eben Telephone Co., Manhattan, with New York Telephone Co.

CHANGE OF NAME.

Nordenholt Corp., Manhattan, to Nordenholt-Marra, Inc.

A. Harry Wolfe, Inc., Manhattan, to Morris Rashkis, Inc.

Knit Goods Exchange, Inc., Manhattan, to Rottenberg Sons Co., Inc.

REVOCATION AND NEW DESIGNATION.

Worldwide Forwarding Co., Delaware; new representative, L. V. Boggs, 233 Broadway.

The Inter-State Food Co., Ohio; new representative, E. C. Price, Buffalo.

DISSOLUTIONS.

Buffalo Printing Ink Works, Buffalo.
Stockhammer Liver Co., Manhattan.
Russian Products Co., Manhattan.

Delaware Charters.

Special to The New York Times.

DOVER, Feb. 6.—Charters filed:

Union Mortgage Co. of Detroit, $10,000,000; G. Vail, C. Smith, D. Kay, all of Detroit.

Panhandle Oil and Refining Co., $1,000,000; Ben. F. Barbour, J. H. Sims, W. H. Davison, all of Birmingham, Ala.

National Fuel Oil Co., $1,000,000; H. L. Rogers, L. A. Irwin, W. G. Singer of Wilmington.

The Winthrop Orchards, Inc., to acquire and dispose of lands, to grow and cultivate orchards, and to manufacture vinegar, &c., $250,000; F. R. Hansell, E. M. MacFarland, J. Vernon Pimm, of Philadelphia.

Far West Oil Co., $200,000; S. C. Wood, R. M. Brody, Chicago, Ill.; L. B. Phillips of Dover.

Java American Exports Co., import and export business, $50,000; W. H. Peets, Ferdinand H. Pease, George S. Sprague, all of New York.

INCREASE IN CAPITAL.

Warren Oil Co., Chicago, from $100,000 to $1,000,000.

Liberty Motor Service Assn., Philadelphia, from $25,000 to $100,000.

New Jersey Charters.

Special to The New York Times.

TRENTON, N. J., Feb. 6.—Charters filed:

Eckrode Rubber Co., Newark, to manufacture and deal in rubber goods, $100,000; C. E. Eckrode of Highland Park, E. F. Hensler, and G. A. Hensler of Newark.

Doremus Studios, Paterson, to operate studios, $15,000; L. H. Doremus, W. P. Doremus, and R. E. Caldwell, all of Paterson.

Murray Wire Co., Newark, to manufacture and deal in wire, $125,000; J. H. Murray, Peter Igoe, and J. R. Cooney, all of Newark.

Henry Tiedemann Furniture Co., Camden, to deal in furniture, $100,000; Henry Tiedemann, Camden; H. C. Kohlyas, Jr., of Philadelphia, and M. A. McKenna of Moorestown.

OPEN MARKET FOR INVESTORS.

Dealers and brokers in United States bonds, municipal securities, and public utilities offer at stated prices to buy or sell in The Annalist Open Market every Monday. The Annalist, published by The New York Times Company. On news stands 10 cents—by mail $4 a year.—Advt.

THE BUSINESS WORLD

Buyers' Wants

Ten cents per word each insertion.

BATISTE, Nainsook, Muslin, Cambrics, Seco Wanted.—Must be cheap. Mad. Sq. 8670.

BROADCLOTH Wanted.—Tan, reindeer, and other light shades. H. Elson, 11 West 25th. Farragut 9688.

BROADCLOTH Wanted.—Open for Fall and Spring shades. Shapiro, 11th floor, 244 5th Av. Mad. Square 3600.

BROADCLOTH Wanted.—Botany 315, 110 Juilliards. Forstman & Hauptman. Spot cash. Greeley 833.

BROADCLOTH and SERGES Wanted.—For cash. 1,150 Broadway, Room 605, Madison Square 1076.

CAPES, DOLMANS and Sport Coats Wanted.—Placing orders on better grade; call with samples, mornings. 9 West 25th, 4th floor.

CAPES Wanted.—Jobber placing orders on coats of newest models. Rosing & Cohn, 1,333 Broadway.

CAPES, Dolmans and Suits Wanted.—Jobber placing stock orders, better grades. 36 West 25th, 16th floor.

CAPES Wanted.—Exclusive jobber looking at capes and suits, 4th floor, 12 West 27th.

CHARMEUSE Wanted.—Black and navy; must be good quality. Casper Davis & Son, 33 West 34th.

CLOAK LININGS Wanted.—Fancy silk and satin; also Seco. Farragut 4630.

CLOTHS Wanted.—Suitable girls' Winter coats; solid colors plushes, corduroys; quantities. Kommel, 27 West 20th. Chelsea 9749.

COATS, SUITS Wanted. — Jobber placing stock orders for better grade; call Friday all day. Schwartz, 38 West 28th St.

COATS and SUITS Wanted.—Jobber looking at snappy models; stock orders. 5th floor, 30 West 33d.

COTTON GOODS Wanted.—Large quantity black sateen, any width. Chelsea 9229.

COVERTS Wanted.—Clarke & Bana 6250 or Deering, Milliken, and covert tricotine; Bahnsen, or any other make; 3 pieces of each. Madison Square 10280.

CREPES and Georgette Wanted.—2 and 3 thread cloth. Will be in office to see samples Friday, Room 518, 1,270 Broadway.

CREPE DE CHINES in raw and finished wanted; cost of finished not over 97½. Stern, 87 5th Av.

CREPE DE CHINE Wanted.—Large quantity; spot cash. Pansy, 145 West 30th.

DRESSES Wanted.—We will buy for cash jobs or regular goods, any quantity, for immediate delivery. Samples daily 9-12, Wiener, 26 West 33d.

DRESSES Wanted.—We are placing stock orders on party, georgette, taffeta, tricotine, and high-grade tailored cloth dresses. Samples 9-12 daily, Wiener, 20 West 33d.

DRESSES Wanted.—Jobber placing orders on georgettes, taffetas, and wool jersey. 12-14 West 32d, 10th floor.

DRESSES Wanted.—Jobber placing stock orders on silk dresses and wool jerseys. 12th floor, 134 West 26th.

DRESSES Wanted.—Jobs satin, taffeta, and Georgette. Victoria Costume and Dress Co. Phone Chelsea 8279.

DRESSES Wanted.—Jobbers placing stock orders new Spring style in all materials, to contractors who settled with union. 11th floor, 54 West 25th St.

DRESSES Wanted.—Jobber placing stock orders on snappy models in satins, taffetas, and jerseys. Call with samples, 9-12 A. M., 510 6th Av., 9th floor.

DRESSES Wanted.—Will look at Georgette and silk dresses Friday from 9 to 1 o'clock. Ely & Walker, 56 Worth St.

DRESSES Wanted.—Large stock orders placed on silk dresses of the better kind. 7th floor, 25 West 31st.

DRESSES, Suits, Coats, Waists Wanted.—In jobs, for cash; highest grades. Phone Madison Square 3135.

DRESSES Wanted.—Georgette and satin; better grade only at a price. Mittenthal & Son, 41 East Broadway.

DRESSES Wanted.—Jobber placing stock orders on snappy silk dresses. L. & R., 129 West 27th St., 11th floor.

DRESSES Wanted.—Jobber buying for cash and placing orders on Georgettes. Brill, 118 West 27th.

DRESSES Wanted.—Tailored serges and coatees; call between 9-11, 6th floor, 24 West 30th St.

DRESSES, Coats, Suits, Waists, Silk Underwear (finest) Wanted.—Cash. Phone Canal 1121.

DRESSES Wanted.—Serges, taffetas, satins; cash; any quantity; jobs only. Farragut 5154.

DUVET DE LAINE Wanted.—F. & H, E 526 Lapin, E 803 chinchilla, B 742 Santiago; quantity no object; lowest prices. Phone Greeley 5290.

DUVET-DE-LAINE Wanted.—F. & H. shades 803, 701, 966. Pasternack, 319 5th Av.

GABARDINE Wanted.—Will exchange Garfield gabardine 4666 and 4718 tricotine, shade 451, for rookie and navy. Farragut 554.

GABARDINES Wanted.—High shades. Irving Finkelstein, 30 West 33d.

GEORGETTES Wanted.—All shades; quantity; spot cash. Pansy, 145 West 30th.

GEORGINES and CREPE DE CHINES Wanted.—In maize, coral, and torquoise. Call 87 5th Av., third floor.

GINGHAMS Wanted.—Corded, checks, black and blue, also Amoskeag plaids. Chelsea 7098.

GINGHAMS and PERCALES Wanted.—All kinds; must be cheap. Madison Sq. 8671.

PEAU DE CYGNE LINING Wanted.—At right price. Farragut 4717.

POIRET TWILL Wanted.—F. & H. tan and rookie in exchange for navy and black. Murray Hill 3799.

POIRET TWILLS AND GABARDINES Wanted.—All colors. Madison Square 5825.

POPLINS AND SERGES Wanted.—Taupen and Pekin Saxonia, or similar; 7614, tan and Copen, or similar. A. Gordon, 18 West 21st.

POPLINS Wanted.—Whitmans 774 and 767, and PPL Pacific in high shades. Inquire Lesser, 56 East 13th St.

POPLINS AND VELOURS Wanted. — High shades. Irving Finkelstein, 30 West 33d.

POPLIN Wanted.—Pekin, tan, Copen, American. Chelsea 9955.

POPLINS Wanted.—Any make, Pekin, tan, and henna. Call Gramercy 4241.

POPLIN Wanted.—American or similar Spring shades only. Phone Farragut 4963.

POPLIN Wanted.—At right price. Farragut 4717.

SATINS Wanted.—Open for satins, charmeuse and messalines; must be cheap. Phone Gramercy 3445.

SERGES Wanted.—Will pay cash for one hundred pieces navy W. Q. X. serge; must be cheap. Louis Rothestein, Inc., 564 Washington St., Boston, Mass.

SERGES Wanted.—Black American 09070; will pay spot cash. Silverstein & Schlossberg, 4 South Howard St., Baltimore, Md.

SERGES Wanted.—Open [illegible] M. F. L. or 7301 Copenhagen. H. [illegible] Schwarz, 127 West 26th.

SERGES Wanted.—1464, 9, 99, 106, 10280, 838; for cash. Call in person. Sherman & Shagan, 315 4th Av.

SERGES Wanted.—Mannish up to $1.50; also poiret twill. 44 East 25th St., 6th floor.

SERGES Wanted.—Cleveland 3395, blue, 3 pieces, $1.85, cash; submit samples. Weiss, Tunica, Miss.

SERGES Wanted.—09070, 235, 838, 11433, 3850, 7008, 809. Weinstein Co., Madison Square 2639.

SERGES Wanted.—Whitman's 104, black, navy, U. S. serges 838, black, navy. Farragut 3176.

SERGES Wanted.—Men's wear serges. Herzog's Cloak & Suit Co., 1,237 Broadway. Madison Square 5466.

SERGES Wanted.—At once, numbers 104, 9, 4632, 54289; also other kinds; must be cheap. Madison Square 8671.

SERGES AND VELOURS Wanted.—4281 Stevens, Spring shade 6122, 6234; also black, any quality. Gramercy 5628.

SERGES Wanted.—09070, 0936, U. S. 235, 838, 809, 1464, 519, 528; quantities, cash. Grossman Bros. Mad. Sq. 4620.

SERGES Wanted.—Open for mannish serges, navy, black; for cash. 22 West 26th St., 12th floor.

SERGES Wanted.—104, 519, U. S. 235, navy; velour 0360, reindeer, Pekin; spot cash. Gramercy 2452.

SERGES Wanted.—Open for quantity of 0936 navy or similar quality. Greeley 2030.

SERGE Wanted.—Tan, cap, style 104, 1464, 809; spot cash; pay good price. M. Sq. 6716.

SERGES Wanted.—Men's wear, colors, any mill. Jacob Cohen, 11 West 32d.

SERGE Wanted.—American 0936, Shade 936. Chelsea 9553.

SERGES Wanted.—09070, 104, 3850, 6120, 235. Gramercy 6227.

SERGES Wanted.—United States Worsted Company 6216-4M blue. Stuyvesant 360.

SERGES Wanted.—09070, 838, 104, 9, 99, for spot cash. Gramercy 5098.

SERGES Wanted.—Whitman's 99. Hirsch & Bro., 153 West 27th St. Farragut 3044.

SERGES Wanted.—Pekin and taupe. Gramercy 6510, between 10 and 12 A. M.

SERGES Wanted.—Cleveland 9058, black and navy; quantity. Hafft, Farragut 9752.

SERGES Wanted.—09070, 0696, also tan tricotine. B. Lasker, 122 West 26th.

SERGES Wanted.—Will pay cash for 99 and 1464. Lipschitz & Jacobs. Chelsea 1616.

SERGES Wanted.—6301 or 7301, navy, for cash; any quantity. Greeley 6172.

SERGES Wanted.—Botany 11433, must be cheap. H. W. Levene & Co., Farr. 4072.

SERGES Wanted.—Mannish serges at the right price. Farragut 4717.

Buyers' Wants

Ten cents per word each insertion.

SERGES Wanted.—11433, 104, black and tan. Madison Square 3935.

SERGES Wanted.—7120 navy; must be cheap on 60 days. Gramercy 4995.

SERGES Wanted.—104, 519, 11433; all shades; spot cash. Chelsea 9423.

SERGES Wanted.—4060 navy, for cash. Call Gramercy 1064.

SERGES Wanted.—0609, at a price. Haber, Greeley 4695.

SERGES Wanted.—09070, quantities, for cash. Gramercy 6174.

SERGES Wanted.—99, 80, and black. Phone Farragut 4963.

SHEPHERD CHECKS Wanted.—All wool, mail samples and best price. Z 236 Times Annex.

SHEPHERD CHECKS Wanted.—Black and white, any mill. Jacob Cohen, 11 West 32d.

SHEPHERD CHECKS Wanted.—Fifty-fifth; any width; for cash. Greeley 6172.

SILKS Wanted.—Satins, peau de cygne, moire, taffeta; can use seconds. Spring 7934.

SILKS Wanted.—Tub silk, satin stripes; lowest spot cash prices. Pansy, 145 West 30th.

SILK Wanted.—Quantity all silk, fancy lining for cash. Kaplan Bros., 22 West 32d St.

SILVERTONES Wanted.—Holden, Leonard, Arthur Joel, in all colors; also high shade velours, in all colors; spot cash. Chelsea 9513.

SILVERTONES Wanted.—All colors; also Garfield 4718 tricotine. Pasternack, 319 5th Av.

SILVERTONES Wanted.—D. N. Milligians, all shades, spot cash. Madison Square 1080.

SILVERTONE Wanted.—Pekin, spot cash. Invincible Cloak, 124 West 24th St.

SILVERTONES Wanted.—H. & L. marine and Copen. Chelsea 590.

SILVERTONE Wanted.—Taupe, tan, Pekin. Chelsea 9955.

SILVERTIP BOLIVAS Wanted.—All shades. Chelsea 8980.

SUITS AND CAPES Wanted.—Contractors placing immediate orders; bring own samples, 259 5th Av., R. & S.

SUITS Wanted.—Jobber placing stock orders on blouse and box suits; better grade only. 11 East 31st St., 3d floor.

SUITS Wanted.—Jobber looking at sport and silk suits. Call to see Mr. Jacobs, 12 West 27th, 18th floor.

SUITS Wanted.—Exclusive jobber looking at suits and capes. 4th floor, 12 West 27th.

TRICOLETTES Wanted.—Plain, stripes, pearl, tan. Madison Square 6375.

TRICOTINES Wanted.—Navy 4718, or similar black serge; black and white checks, for cash. L. Goldstein & Co., Madison Square 10170.

TRICOTINE Wanted.—Rookie Garfield, similar; also navy serge, 566 Garfield. Gramercy 4469.

TRICOTINE, POIRET TWILL Wanted.—Any quantity, 0360, 4281, high shades. Gramercy 1074.

TRICOTINES and VELOURS Wanted.—Open for all shades. Cohen-Edelman, 35 West 31st.

VELOURS Wanted.—Checks, all shades, any quantity; call with samples. 22 West 32d, 1st floor, or Madison Square 1080.

VELOURS Wanted.—American heavy weight, taupes only; will pay $2.20 spot cash. Chelsea 6549.

VELOURS Wanted.—American serges and poplins. Madison Square 5617.

VELOURS Wanted.—In Spring shades. Ben Kramer, Madison Square 9656.

VELOURS Wanted.—F. & H. shades 803, 526. Pasternack, 319 5th Av.

VELOURS Wanted.—Botany 5935, shade 309, cash. Gramercy 6174.

Contracts Wanted.

CONTRACTOR.—Open for work on popular-priced house dresses. Lichtman, 336 Mountain Road, West Hoboken. Telephone 2189 Union.

SHIRTS.—Jobbers, manufacturers, retailers, attention; we are fully equipped to produce high-grade shirts out of your own materials, any quantity; best workmanship; attractive prices. Address K. B., 805 Times Downtown.

Offerings to Buyers

Ten cents per word each insertion.

APRONS.—For immediate delivery, complete line for ladies, nurses, and maids; also bungalow dresses. Kursheedt Apron Co., 134 West 37th.

BROADCLOTH.—Botanys, Forstmann Hoffmans, Worumbo, Stevens. L. Finkelstein & Sons. Tel. Spring 6311, 6312.

CAPES, Dolmans' Coats.—All fabrics, $6.75 up; suits, $12.75 up; manufactured on premises. Blumenson & Co., 56 West 22d St.

CAPES.—Coats, Dolmans, suits; variety of styles and fabrics; lowest prices. N. Hurwitz & Son, 109 West 26th St.

CHECKS.—Worsted and cotton fancy checks; also all-wool fancy mixtures. Greeley 4376.

CHILDREN'S DRESSES.—6-14, $7.50 dozen up; big values. Levi Bros., 55 West 3d.

COATS.—All-wool velour, silk lined and interlined throughout, seal shawl collars and trimming; desirable models and shades. B. Hirschal & Co., 39 West 29th.

COATS.—Fall cloth coats, fur and plush trimmed, ½ and full lined, to close out at a sacrifice Kaplan & Weinstein, 150 West 22d St.

COATS.—Infants', children, and juniors,' all materials for immediate delivery. Rosh-Mayers, 122 West 27th.

COATS, Plushes, Velours, fur and plain trimmed; big assortment; sacrifice prices. Eisen & Son, 122 West 26th.

COATS.—High-grade Bolivia and silvertone, fur trimmed, to close. Potter & Schattman, 31 West 31st.

COATS, SUITS. — Men's wear serge, $10.75, silvertones, coats, $16.50; extraordinary values. Bernstein, 118 West 27th.

COATS.—Dolmans and capes, in novelties; smart styles; also suits. I. Novick, 45 West 27th.

COATS.—Salt's plush, plain and fur trimmed, for sale purposes. Hurwitz & Son, 109 West 26th.

COATS.—Plush, silvertone, broadcloth, velours, the finest, 50c. on the dollar. Hutner, 48 W. 25th.

COATS, suits, dolmans, capes, some snappy styles, cheaper than the others. Hutner, 48 W. 25th.

COATS.—2-14 Spring serges, poplins, checks. Kommel, 27 West 20th. Chelsea 9749.

COATS.—Sacrifice 200 fur trimmed coats, better kind. Gottlieb, 10 West 32d St.

COATS.—Velour, seal shawl collars; closing price. Theodore Weiss, 25 West 27th.

COTTON GOODS.—Will sell or exchange for fancy sateens or taffetas, standard black sateens in several grades; large quantity. Telephone Canal 654.

COVERTS.—Parker Wilder 500, 20 pieces, $1.87½; Deering Milliken covert, 20 pieces $1.25. Brous Bros., 1,115 Broadway.

DRESSES.—All wool Jersal dresses at $6.75 net; we also make satins, taffetas, and serges at prices cheaper than elsewhere; in spite of the strike, we have large quantities for immediate delivery. I. Rand & Co., 37 West 28th St.

DRESSES.—Immediate delivery, taffetas, satins, georgettes, $6.75-$16.50 special; Bahnsen's all wool jersey silk, braided, $8.90; all wool French serge, braided, $5.50-$13.50; don't believe, come convince yourself. Feller, 30 West 32d.

DRESS LININGS.—Dress manufacturers buy ready-made dress linings; cheaper and better than you make them; save time, labor, money. Farragut 8890.

DRESSES.—Have for immediate delivery georgette, taffeta, satin dresses; also serge dresses to close out. Redfern Costume, 22 West 27th.

DRESSES.—4,000 wash dresses, white and colored, voile, organdy, lenine, and new fabrics, $1.50-$5.50. M. Weisman & Sons, 118 West 22d St.

DRESSES.—Serges, taffetas, georgettes, latest Spring styles; immediate delivery; $6.75 to $14.75; jobs always on hand. Floranell Dress, 38 West 26th.

DRESSES.—100 serge dresses and 200 party dresses, nifty styles, to close out at sacrifice prices. S. R. Kahn, 1,123 Broadway, N.Y.

DRESSES.—Better-grade silk, georgette, tricolet, serges; immediate delivery. Glockner, 40 West 27th.

DRESSES.—Best values in the market in taffetas at $5.75 and $6.75. Silverman-Stock, 130 W. 28th.

DRESSES.—Serge, satin, georgette, taffeta; charming advanced models; specially priced. Annetta, 111 West 27th.

DRESSES.—2,000 serge and wool jersey, on the rock; immediate delivery for a price. Gross & Leibowitz, 134 West 26th.

DRESSES.—Susquehanna poplin dresses to close out at $3.75. L. Wiesen & Co., 1,123 Broadway, New York, N. Y.

DRESSES.—Velvets, satins, serges, jerseys, taffetas, 50c. on the dollar. Hutner, 48 W. 25th.

DRESSES, serges, Panamas, taffetas, $7 up; immediate delivery. Chauser, 137 West 27th.

DRESSES.—3,000 serges to close out at sacrifice price. Pan-American Dress Co., 12 West 21st.

DRESSES.—Serges, silks, 50 per cent. off; good styles. Fifth floor, 15 East 28th St.

DRESSES, wonderful values, to close out. American Costume, 118 West 29th.

DRESSES.—1,000 serge dresses, to close out, at a price. S. Simon Co., 135 West 27th St.

DRESSES.—1,000 serges for immediate disposal at a price. Princess, 25 West 31st.

Offerings to Buyers

Ten cents per word each insertion.

DRESSES.—Susquehanna silk poplin dresses, $3.75. Queen, 114 West 26th.

DRESSES.—Job all wool serges and silks, $5. Queen, 114 West 26th.

DRESSES.—Beaded georgette; immediate delivery; bargain. Greenbaum, 117 E. 29th.

DRESSES.—Job serge, silk, and velveteen to close out. Jacob Lashin, 143 West 29th.

DUVET DE LAINE, Forstmann and Huffmann and American Velour.—Spring shades. Greeley 1544.

FLANNEL.—Scarlet, Parker Wilder, 50 and 54 inches, will sell reasonable. Farragut 4446.

GABARDINES.—Botany, Gera, also others; cotton warp poplins, serges; exceptionally cheap. Greeley 1121.

GABARDINES.—Gera's, 10764 black and navy; quantity; to close out; cheap. Farragut 9752.

GABARDINES.—Geras, high shades. Farragut 9407.

GEORGETTE.—Gray or finished; manufactured by Knickerbocker Ribbon Co. Madison Square 1034.

GINGHAMS AND PERCALES.—Amoskeag, 85 cases, 19½c. net; percales, 64x64, 15c.; also other kinds, 250 cases, wonderful assortment, must be sold at once. N. Y. Textile Exchange, 1,182 Broadway. Madison Square 8670.

GINGHAM.—4,500 yards, universal corded check. Standard Infant Wear. Phone Spring 8857.

GINGHAM.—Cameron 32-inch plaid, 16c. United States Textile Co., 200 5th Av. Gramercy 4356.

HATS.—Children's trimmed straw hats, light and dark colors, about fifty dozen; immediate delivery; very cheap. Israel, 30 West 39th.

HOSE.—Ipswich, 18-inch fibre; 2,000 dozen; immediate delivery; $5 cash. R 289 Times.

HOSIERY.—4,000 dozen Ipswich, 108 fibres, original packing, $5.10. R 78 Times.

KHAKI PANTS, at right prices; better than others. J. Berger, 74 Richmond St., Newark, N. J.

KHAKI DRILL for sale; 17,000 yards; below market price. Phone Farragut 4770.

LINING.—60,000 Hyde's No. 76 doublefold twill sleeve lining, sell at 14 3-10c Harry Greenberg, 147 North 12th St., Philadelphia, Penn.

MEN'S CORDUROY PANTS, $3, $3.25, and $3.50; goods reduced to $2.37½ per pair. Louis Friedman, 713 Broadway, N. Y.

PANAMAS.—Also high shades and black all wool and cotton warp Pacifics and Whitmans in big variety. Henry Samson, 656 Broadway. Spring 2716.

POIRET TWILL, Garfield, 4978; 5 pieces black, 1 piece 2001 navy, 2 pieces 285 Copenhagen, at $3.25 net; botany tan serge, 11433-167, at $1.75 net. Fried-Biederman Co., Cleveland, Ohio.

POIRET TWILL.—Loraine 3667, seventy-two pieces, navy, five black. Cortland 6482, Ext. 2.

POIRET TWILLS.—Gera 50236 navy and colors; Lorraine 3666 black. Madison Square 5466.

POIRET TWILL.—Navy for sale, Bachman's 156. Madison Square 2035.

POPLINS AND SERGES.—Pacific PPL, MFL, VSL, CFL, WFX; Juilliard's 54289, 4061, Cleveland 9288, 1209, 87; low prices; no phone calls. A. Agress & Son, 27 West 26th.

POPLINS.—American 06077, navy, 215 serge, Stevens 3020, navys and black. Brous Bros., 1,115 Broadway.

POPLINS.—American 6609½ navy and black; also cotton warp serges, all colors; very cheap. Greeley 4376.

POPLINS.—American, Saxonia, Brightwood, Seiden, Dobson, Jolesch, Folwell; very cheap. Greeley 4376.

POPLINS.—0326, Spring colors, 4768, 90610, 6077, 774, 6709½. Madison Square 9087.

POPLINS.—American 06077, Brightwood 4768 navy and black. Madison Square 5466.

POPLINS.—American 6709½, navy and black, $1.12½ net. Madison Square 5825.

RAINCOATS.—Ladies', single texture, to close out cheap. Model Raincoat Co., 135 West 26th St.

SACRIFICE 200 fur trimmed coats, better kind. Gottlieb, 10 West 32d.

SECO SILK, white and colors, 23½c.; pongee, black, 27½c.; colors, 21c. Standard Textile Exchange, 1,123 Broadway. Farragut 4506.

SECO SILK.—25c; first quality. New York Textile Exchange, 1,182 Broadway. Madison Square 8671.

SERGES and Poplins.—Also high shades and black, 235, 09070, 6234, 54289, 104, Gera 787, Jamestown 9302, 7120, 8158, Botany 809, 11433, 1464, 7008, WFX, MFL, 528, black and navy, 519 black and navy. Broadhead 500, 8000, 3700, 7800, Whitmans 774, 228, PPL, BPNL, American poplins 90610, 06077, also big variety fancy skirtings. Henry Samson, 656 Broadway. Spring 2716.

SERGES and Poplins.—0936, 6122, 7120, 7301, 6301, 6614, 11433, 780, 809, 528, 925, 9056, 4061, 54289, 3, 113, 1209, 1210, 87, 838, 767, 774, 90610, 6709½. L. Finkelstein & Sons, 696 Broadway, N. Y. C. Tel. Spring 6311, 6312.

SERGES.—9411, 9249, 211, M. F. L., 41 inch 102, 41 inch 151, 7008, 11433, 4061, 47116, 3665, all navy 2698, black 774, navy poplin, below market price, on terms. Spring 8676.

SERGES.—54289, 764, 9056, 7008, 7512, 7120, 11433, 7713, 9288, 0609, 4002, 774 poplin; 2137 Fram, also Lorraine taffeta. Utopia Mills, 29 East 21st St. Gramercy 4475-6.

SERGES —11433 navy, tan 6120, 7120, 3665, black navy, copen, fastolite, navy, green, poiret twill, navy and black, tartan plaid. Ask for Joe. Greeley 824.

SERGE.—150 pieces 528, $1.50; 7120 black, blue, 809-780, W. F., 54292, P. P. L., 8158, $1.75; also mannish serges. Call Columbus 2740, Room 612, before noon.

SERGES.—6002, Amoskeag 90c.; 809 Botany $1.80; K. S. W. Pacific $1.62½; 774 Whitman $1.75; 3667 Lorraine $2.25. R. Smith & Co., Chelsea 5557.

SERGES.—Whitman's 2001-733, 2205-733, 2408 ¾ range; American, 211-10-145, 209-2-145, 323 range; Meinhard, 78 blue. Call Spring 4262.

SERGES.—1464, $1.82½; 11433, $1.77½; 4632, $1.92½; 54289, $1.45; W. F. X., $1.30; 54292, $1.60; 528, $1.75; net 70 days. Mad. Sq. 5669.

SERGES.—7002, $1.07½; 6120, $1.30; 7120, $1.50; 780, $1.60; 54292, $1.75; 0696, $1.95; 0209, $1.60; 70 days. Gramercy 1482.

SERGES.—235, 7120, 09070, 99, 2205, 54289, 9288, 4408, 11433; poplins 90610, 06077, PPL, 774; real cheap. Farragut 5628.

SERGES.—1464, 4632, 11433, 9240, 54274, 3665, also poplins and lightweight velours on terms. Gramercy 3961.

SERGES, Poplins, Velours. — Cutting-up trade; quick delivery. Evans Bros., 404 4th Av. Madison Square 292.

SERGES, 1464, 11433, 519, 7120, navy, black 2205, 106, 8200, 4632, W. F. very cheap. Davidoff Co., Mad. Sq. 4622.

SERGES.—1464, 519, 8200, Waterhouse; 721, 7614, Boyd's corduroys; 3100, chestnut, navy, drab. Spring 5129.

SERGE.—Cotton warp 9, 112; McKenneys, ¾ coating 014C, 8413, 111-39, 222-10, 49-1, will sell below market price. Farr. 4446.

SERGES and POPLINS.—0936, 838, 9, 99, and all popular numbers; quick action; sacrifice. Chelsea 6549.

SERGES.—All kinds, big sacrifice. New York Textile Exchange, 1,182 Broadway. Madison Square 8670.

SERGES.—All makes, all numbers, any quantity; immediate. United States Textile Co., Gramercy 1337.

SERGES.—Botany 11433, navy and high shades, $1.65 net; 30 days. C 854 Times Annex.

SERGES.—09070, 9709; 719 Clevelands, 0609. Chelsea 9522.

SERGES.—3700, 9288, 7120, 1464, 809, W F X, 500, 7302; poplins, 6609½, 6009, 774. Farragut 9407.

SERGES.—0609, poplin 9610, American, also silvertone. 31 East 27th. Room 51.

SERGE DRESSES.—1,000 all wool serge dresses at $5. Meyer Bosniak, 20 West 27th.

SERGES.—Navy 11433, original tickets, $1.72½ net cash; telephone. Greeley 795.

SERGES, Dunmore 0310, $2.35; 9411, $1.50; all-wool poplin, $1.50. Farr. 5759.

SERGES.—Stevens 3850, also Jamestown 7302, to close ot, cheap. Mad. Sq. 4845.

SERGES.—American 0696; reasonable price. Farr. 332.

SHEPHERD CHECKS. — All constructions; also imported shantungs. Phone Madison Square 6260.

SILKS. — Immediate delivery, Georgettes, Georgines, crepe de chines, meteors, wash satins, radiums, silk poplins, files, charmeuse, satins, taffetas, tussahs, domestic; all grades and colors; prices always right. M. Marks Co., 354 4th Av. Madison Square 9380.

SILKS.—Immediate delivery; crepe meteors, fancy silks, radiums, wash satins, crepe de chines, peau de cygnes, georgettes. Berwick Silk Mfg. Co., Madison Square 7189.

SILKS.—Peau de cygnes, 25 pieces navy; heavy piece dye, close out, 85c, 2-10-60. Madison Square 1682.

SILKS.—Susquehanna, poplins, 171 blacks, 80c. yard regular. Madison Square 1682.

SILK POPLIN, Susquehanna, all colors; very reasonable. Chelsea 2210.

SILVERTONES.—Arthur Joel's silver gray, victory, reindeer, cheap. Jos. Cohen, Mad. Sq. 4621.

SILVERTONES.—All Spring shades. Madison Square 1520.

SKIRTS.—To close out at a sacrifice balance of 1,000 novelty serge, wool poplin, and silk skirts. S. Pace, 1,182 Broadway. Madison Square 4731.

SKIRTS.—Taffeta, assorted plaids and striped silk at $2.87½. Bronner Mfg. Co., 1,270 Broadway.

SKIRTS.—Susquehanna poplin, $1.75; silks, satin, stripes, serges cheap. Hutner, 48 W. 25th.

SKIRTS.—All wool poplins, all wool serge, job, $2.25. Nivel, 114 West 26th.

Offerings to Buyers

Ten cents per word each insertion.

SKIRTS.—Taffetas, wool, poplin, and mixtures, $2.25. Chauser, 19 W. 21st.

SKIRTS. — Susquehanna silk poplins, $2. Ford, 114 West 26th.

SUITS, DOLMANS AND CAPES in a variety of styles and cloths, for immediate delivery, $6.75 to $27.50. F. J. Gelfond & Co., 141-143 West 28th St.

SUITS.—Special all-wool mannish serge box suits, braid trimmed, Faille vests, Paisley lined, $10.75. Excello, 142 West 24th.

SUITS.—Serge and taffetta, best models, $12.75 up; manufactured by Blumenson & Co., 56 West 22d St.

SUITS.—Special all wool serge box suits, braid trimmed, faille vests, Paisley lined, $10.75. Excelo, 142 West 24th.

SUITS.—Serge at $3.75 to $20; capes and coats, low prices. Jacob Cohn, 152 W. 34th.

SUITS.—All wool lightweights, poplins, $10.75. Supreme Mfg., 19 West 24th.

TAFFETAS AND GEORGETTES. — All shades, immediate delivery. Madison Square 3313.

TRICOLETTE. — Perfect merchandise in colors, $2.75 per yard. Address A. 407 Times Downtown.

TRICOLETTES.—First quality, assorted colors; low prices. Phone Madison Sq. 4582.

TRICOTINE.—Navy, Andrews 5782; Arthur Joel, Saxonia 962; also Garfield's tan gabardine. Madison Square 1520.

TRICOTINES.—Navies only, $3; poiret twill, 3666, $3; Dunmore, 0310, serge, $2.35. Farr. 5759.

TRICOTINE.—Taupe 4718, very cheap. Shapiro, Madison Square 3608.

TRICOTINE.—8057 F. & H., rookie and tan, $4 net. Farragut 3023.

TRICOTINES.—Walther's navy. Madison Square 2687.

VELOURS.—American 032, navy, taupe, rose, gray, Sammie, reindeer, Pekin, majentie; reasonable. Madison Square 8598.

VELOURS.—Oxford, all wool, 54 inches wide; best cash offer accepted. Mad. Sq. 4845.

VOILES.—Fancy striped voile, 17½c.; plain white voile, 16c. upward; plain colored voiles, good quality, 23½c. Standard Textile Exchange, 1,123 Broadway, Farragut 4506.

WAISTS.—Over 3,000 dozen organdie and fancy cotton embroidered shirtwaists; special price. Miller & Gleen, 484 Broadway.

WAISTS.—5,000 waists, hand embroidered, Georgette, heavy crepe de chine, all colors, $2.25-$3. M. Weisman & Sons, 118 W. 22d St.

WAISTS, voiles, $6.50 per dozen; georgette, crepe de chine, 50c. on the dollar. Hutner, 48 W. 25th.

WAISTS.—Big job in georgette crepe waists to close out. Schwartz Bros., 38 West 26th St.

WOOL JERSEY, 12 ounce, low price. A. Orently, 7 West 22d.

WOOL POPLIN.—American 06077, 90610, all colors, at a sacrifice price. Farragut 9039. Trussel Waist Co., 137 West 25th.

Contracts Offered.

CONTRACTORS on ladies' and misses' dresses in silk and all kinds of cotton materials; bring samples with you; only contractors that have settled with the union will be interviewed. HUGO H. LEVY & BROS., 29 West 36th St.

CONTRACTORS Wanted on georgettes and silk dresses; bring samples. Brill, 118 West 27th.

CONTRACTORS on georgette waists, out of town factory; state where plant is located. B 54 Times.

JOBBER open for crepe de chine nightgowns, $36 dozen up; big quantity. Phone 3917 Gramercy.

Allied Industries.

BUTTONS.—Horn 4 hale, all sizes, black colors; big bargains. Hollander, 68 East 11th St.

CAMERON cutting machines for sale, 42-inch, model 24, nearly new, cheap. Guthman Solomons Co., 100 West 31st.

CHEVRONS.—Gold, silver, 100 gross, close out, $6 per gross. Pennant Novelty, 332 Broadway.

CHEVRONS.—Gold bullion, $4 per dozen. C. Wolff Co., 30 West 18th St.

CUTTING TABLES for sale, 100 feet of 1¼ inch, solid cutting tables, 25 cans for clippings used under cutting tables, 2 eight-inch Eastman and one round Maimin cutting knives, one shuttle, automatic cloth laying machine, complete, with 50 yards of track each side of table; will sacrifice. Brous Bros., 1,115 Broadway. Farragut 4234.

FOR SALE.—Fully equipped plant 42 machines; excellent location in Williamsburg section of Brooklyn. Address R. S., 802 Times Downtown.

NEEDLES Wanted.—Hand sewing; prices must be right. Hanover 972.

RUGS.—10,000 rag rugs, 27x54. Commercial Finance Co., 23 West 31st.

Side-Pleating Machines For Sale.—Diamond Neckwear, 34 West 23d.

SNAP FASTENERS.—By factory representative; best on market; low price. Rivers, Hotel Albert.

WELL-EQUIPPED FACTORY, making men's cotton and silk shirts, and ladies' cotton and silk tailored waists, is being offered for sale or will consider contract work from very reliable concern on yearly basis; factory out of town, but near New York; this is a good opportunity; principals only will be considered. Apply Z 217 Times Annex.

Help Wanted.

SALESMAN.—Old established importing house, handling velvets, velveteen, woolen dress goods and pile fabrics, has opening for road man in our very best territory. We prefer man who has called on department store trade with similar lines, but live, hustling man who really has a following among department stores can qualify. To such a man we offer exceptional opportunity; salary and commission. B 47 Times.

SALESMEN, prominent coat house, specializing on pile fabric coats, want salesmen for Iowa, Illinois, Wisconsin, Minnesota, Michigan, North and South Dakota, Kansas, Nebraska; will consider men who can produce large volume business; commission basis; line ready March 1; answers confidential. Box S., 614, 1,265 Broadway.

SALESMAN, silk, experienced, represent jobber, crepes and georgettes for waist, dress, millinery trades; commission. R 72 Times.

SHIPPING CLERK, experienced, in cloak and suit house. Apply, stating experience and salary expected. Shipping, 144 Times.

Situations Wanted.

BOOKKEEPER; general ledger; experienced; competent; references. H 300 Times.

SILK MAN, 11 years' experience in handling manufacturing, mill accounts, buying and selling in city and Western territories, open for good proposition. R 61 Times.

COMMERCIAL PAPER.

Yesterday.5@5¼ per cent. for the best names
Wednesday.5@5¼ per cent for the best names

The quotations are for six months' paper.

⁂

Muslin Underwear Reduced.

Cuts in prices of muslin underwear have become more noticeable recently. Yesterday one of the local firms was offering 72-count muslin nightgowns that formerly sold for $12 a dozen at $9. The same firm is selling chemises at $7.50 a dozen which formerly sold at $9. Muslin drawers that were sold for $6.50 are being disposed of for $5.50 a dozen.

⁂

Woolens for Fall.

At the opening of the prices for the Fall season of 1919 at the American Woolen Company yesterday it was announced that the prices of 24, 26, and 30 ounce mackinaws and heavy overcoatings in plain colors ranged from $1.45 to $2.47. On friezes, Baltics were quoted from $1.92½ to $2.62½, and Burlingtons ranged from $1.45 to $1.92½.

⁂

Should Place Orders Early.

At the present time the amount of table linens that are being sold is considered fair. The road business was comparatively small in a number of cases, but the buyers stated their intention of coming into the local market for their merchandise. Firms in this line, however, have warned the retailers that if they want to be sure of deliveries they should place their orders early. In some instances the stocks are already showing signs of depletion Unless there is some relief in regard to raw materials, it will be only a short time before it will be impossible to purchase complete sets of table linens.

⁂

Gray Goods Business Lags.

Not a great deal of business was passing in the local gray goods market yesterday. No large transactions were reported nor was there any contracting for anything beyond the immediate future. In printcloths there were sales of 39-inch 72-76s and 68-72s at 13 and 10¾ cents, respectively, the latter en route from the South and from second hands, and of 38½-inch 60-48s and 44-40s at 8¼ and 6½ cents, respectively. Offers of 9 cents for 38½-inch 64-60s were not accepted. Some 36-inch 5.50 four-yard sheetings were sold at 8¾ cents and there were also sales of voiles, organdies, and fine yarn goods at from 6 to 7 cents below the Government prices.

SWEATERS
That Excel In
INDIVIDUALITY
PLUS
= STYLE =
are featured by the
GOTHAM
KNITTING MILLS
VISITING BUYERS
will find it greatly to their advantage to call and look our line over.

We have on hand several broken inventory lots which surely is an inducement to buy—to those looking for
IMMEDIATE SPECIAL SALES
AT ATTRACTIVE REDUCTIONS
30-32 WEST 21ST ST.
Chelsea 9894. NEW YORK

DRESSES

OUR factories have been working full swing since January 28, 1919, hence our deliveries will be a week sooner than all our competitors, who only settled the strike this week.

Georgettes Foulard
Crepe-de-Chine Taffetas
Crepe-de-Meteor Satins

Princess Dress House
25-29 West 31st St.

SAVE 20%
By buying the most wonderful
DRESS VALUES
in the Market
Beaded & Printed Georgettes, Taffetas, Crepe de Chines, etc.
KLIF DRESS CO., 28 W. 27th St.

Vendome Costume Co.
Dresses
Georgette
Taffeta
Foulards
Serges
Now Located at
141-5 West 36th St.

SAMUEL PRINTZ
48-54 West 25th St., N.Y.
SEE OUR
Wonderful COAT at $6.75

Headquarters for
BOY SCOUT and HIGH SCHOOL
TRAINING OUTFITS.
Call or Send for Catalogue.
J. EMIL DRYFOOS & SON,
5 to 11 University Place, New York City.

Nearlinen
British Manufacture
THE PERFECT LINEN SUBSTITUTE
SHIPLEY-HOLLINS CO. New York.

ONE of our clients is a New York Clothing manufacturer who has to buy his woolens long before he cuts them up. He was about to choose between curtailed production and exhaustion of his tangible assets.

After a personal chat one of our principals arranged to advance this progressive man the money needed to make his purchase; to check his customers' credit and to be repaid as the customers' accounts became due.

Possibly some equally convenient phase of our service will interest you.

LEVISON & COMPANY
Bankers
141 Fifth Avenue

Commercial Investment Trust
Merchandise Loans
Acceptances Discounted
Accounts Financed
347 Madison Avenue at Forty-fifth St.
Telephone Murray Hill 1125.

Light & Air
Ideal
Manufacturing
Floor Space
In the Centre of
Springfield, Mass.
70,000 sq. ft. on 2 floors. All or part is now available. Passenger and freight elevator-sprinkler system.
Plenty of high grade help available.
EDW. J. MURPHY CO.,
Fuller Bldg. Springfield, Mass.

THE HOMECOMING SOLDIER.

How the homecoming soldier likes his welcome and what is being done for him, described in the Magazine Section of The New York Times next Sunday.—Advt.

BIG CROWDS ATTEND MOTOR SHOWS HERE

Society Day Brings Largest Attendance of Week at Both Exhibits.

WEST WELL REPRESENTED

"L" Head Type of Engine Predominates—Show Many New Improvements.

With two more days remaining for the passenger car section of the automobile show in Madison Square Garden and the Sixty-ninth Regiment Armory the Show Committee of the New York Dealers' Association announced yesterday that both in attendance and the volume of business done the 1919 show had exceeded all expectations. Yesterday was Society Day, and the largest crowd of the week was entertained in both buildings. The manufacturers representing the National Automobile Chamber of Commerce, who decided as a war measure before the signing of the armistice to postpone their regular annual show as a war measure have cooperated heartily with the dealers toward making the present event a success, and nearly all of the big Western factories have sent representatives to New York, giving the show a thoroughly national character.

A study of the various models discloses the fact that the "L" head type of engine occupies practically the same position as the leader in engine construction as in 1914. Sixty per cent. of the chassis models are of that type. Slightly more than 20 per cent. adopt the valve in the head system, being about the same as last year, due, it is said, to the lack of engineering development during the war. The "T" head method of engine construction shows, however, a slight increase over last year, nearly 10 per cent. of the chassis models being of that type.

One of the popular exhibits in the Garden is that of the Cadillac cars, of which several models of standard body types built for the eight-cylinder chassis are shown. For open cars the features are the seven-passenger touring car and the sporty four-passenger phaeton. Among the closed types, for which the demand has been very large this season, the four-passenger victoria coupé stands up conspicuously among the smaller cars at the show. It may be readily converted into a snappy open car. Among the closed types shown are the landaulet, limousine, and town car. A Cadillac is credited with having been the first to cross the Rhine, the one having that honor being a touring car used by the Canadian Army.

The Dodge Brothers Sedan and coupe models shown by the Colt-Stratton Company of New York are attractive models of the medium-priced class. Freak ideas have been carefully avoided in the body designs. The coupé is roomy enough for three persons, and ample room has been provided in the rear to carry sufficient baggage for a week-end tour.

The Studebaker cars show many improvements this season. The new Studebaker light four, with its small wheel base of 112 inches, has been designed to carry three persons comfortably in the tonneau, while throwing no excess weight upon the rear wheels. Particular attention has been given by the designing engineers to the proper distribution of weight so as to give the most perfect balance for ease in riding and economical operation.

The Hudson super-sixes and the Essex, the latter being the new car of the year, made in the Detroit Hudson factory have practically a show of their own in the Concert Hall of the Garden. A variety of the popular Hudson closed models are displayed. The Essex, which has entered the race in the class selling under $1,500, shows, in its design and engine construction, every possibility for long-touring reliability.

A distinctive feature marks the Paige cars in the use of plate glass in the rear windows. The glass is on metal frames, and differs entirely from the small isinglass windows used for several years. The Larchmont sport model has an oblong glass window, with slightly rounded corners, setting off in a neat manner the straightline effect of the body.

The feature cars in the Reo display are the four-passenger coupé and the five-passenger sedan. The latter is upholstered in French velours and morocco leather, with silver fittings and frame glass in the windows.

One indication of the sales activity of the show is shown in the statement of the manager of the Locomobile Company that during the first three days orders were taken for two more cars than during the entire week of last year's exhibit.

Today will be Engineers' Day, and invitations have been extended to the members of the Society of Automotive Engineers, who have been attending a three days' conference. Howard C. Marmon, in the technical discussions yesterday at the Engineering Societies' Building, compared the differences between airplane and automobile engines.

"Motor cars will be improved as a result of our airplane experience," he said, "but this improvement will be apparent in the service the car gives rather than in any radical change in design. This will come about as a result of better manufacturing facilities, higher shop standards and more intelligent inspection."

Talks on aeronautical engineering were also given by J. G. Vincent, Vice President of the Packard Motor Car Company, and one of the designers of the Liberty motor, Grover C. Loening, and Alexander Klemin.

A dinner of the Automotive Engineers' Society, held at the Hotel Astor last evening, was attended by more than 1,000 men from all branches of the automobile industries, and was presided over by the Hon. Job E. Hedges. John N. Willys, President of the Willys-Knight Company, told of his plan to divide a part of his profits with the employes as an incentive for their doing more work. Capt. Edward V. Rickenbacker, who was one of the guests, was given an ovation at the mention of his name by the toastmaster. Those who addressed the diners were C. F. Kettering, President of the Automotive Engineers; Alfred A. Reeves, General Manager, National Automobile Chamber of Commerce; Charles M. Manly, President-elect of the association, and George F. Houston of the Wright Aircraft Company.

More Activity in Waist Trade.

Buying of women's waists yesterday was active, and was exceptionally heavy in the higher priced lines on georgettes and crêpe de chine. Order that are now being placed are for both immediate and future delivery. Some manufacturers have a sufficient quantity of stock on hand to make prompt shipments. Others, however, are not so fortunate, and will not be able to make deliveries until conditions in the trade are more normal.

Many Buyers of Dresses.

The sale of women's dresses is still continuing at a very brisk rate, and in many instances the amount of merchandise being sold is greatly in excess of that of last season. The local trade has been buying very heavily, and reorders are being received on many of the new numbers. Yesterday a large number of out-of-town buyers were in town, and in many of the showrooms it was almost impossible to give them the proper attention.

Gloves Not Going Well.

The continued mild weather and the present prices asked for men's leather gloves have from all accounts greatly interfered with the sale of these articles. Some of the salesmen on the road report that business is very quiet on these lines, and that comparatively few sales are being made. One of the local firms said yesterday that they are selling a few dozen, but nothing compared to what they sold last season. Even though the prices are high, it was said that they were not likely to be reduced this season.

BUSINESS NOTES.

Cohen Brothers Manufacturing Co., which has recently been incorporated with a paid in capital of $250,000, is enlarging its quarters at 16-20 West Thirty-second Street and has added three more mills.

George W. Miller & Co., Inc., have returned to their old quarters at 284-290 Lafayette Street.

COPPER MINES IN WEST CUT WAGES $1 A DAY

Anaconda and Other Companies Forced to Act Because of Lack of Market.

Special to The New York Times.

BUTTE, Mon., Feb. 6.—Following the report from the Department of Labor that copper producers could not continue operations under present conditions, the Anaconda Copper Mining Company today announced a reduction of wages. Beginning tomorrow, miners will receive $4.75 a day, journeymen will receive $5.50, and shaft miners $5.25, a reduction of $1. All the large operating companies in the Butte district have made similar announcements of a reduction of a dollar a day in the wages of employes, and it is understood that the smaller concerns and individual owners will do the same. The order of the Anaconda Company applies to Anaconda and Great Falls, where the company operates large reduction plants.

John Gillie, manager of mines of the Anaconda Company, gave out the following statement today:

"The condition of the copper market prevailing since the armistice has made it impossible to continue substantial copper mining operations under the present wage scale.

"These conditions are fully and accurately set forth in the statement given out by the Federal Department of Labor at the end of the conference between the department officials, labor representatives from the copper district, and certain of the officials of the operating companies, just concluded at Washington.

"Since the cessation of the war until Feb. 1 there were practically no sales of copper, even at the present quotations of 18 and a fraction cents. However, the resumption of copper quotations by the Engineering and Mining Journal gives hope of a copper market which may permit the operations to continue.

PLEA FOR GREELEY SQUARE.

Union Printers Resent Suggestion to Rename It Ypres Square.

Representatives of Typographical Union No. 6 objected yesterday to the proposed change of the name of Greeley Square at Broadway, Sixth Avenue and Thirty-third Street, to Ypres Square when the matter came before the Committee on Public Thoroughfares of the Board of Aldermen.

Leon H. Rouse, President of the union, said that Horace Greeley was the first President of the typographical union and had done much to advance the cause of trade unions in the United States, and that any attempt to change the designation of the square named for him would be resented by the union printers of the city. Other officials of the union voiced the same objections and it is understood that the proposal will be allowed to die in committee.

Raw Silk Markets Summary.

In the Yokohama raw silk market the price of Sinshin No. 1 dropped to 1,300 from 1,310 yen per picul, but late cables to H. L. Gwalter & Co. indicate a more active business at the decline. Monday's transactions were reported at 1,000 bales. The tone on the Bourse has improved and quotations have recovered about 40 yen from the low level touched at the close of last week, February being quoted at 1,340 yen. The Canton market remains lifeless and that of Shanghai is quiet. In the latter, prices of steam filatures as well as of tsatlee silks show slight recessions, but no business of any account is reported. At Milan the market is unchanged with export business suspended, while at Lyons it is depressed under the problems of the readjustment of the industry to a peace basis. The local market is affected by the labor situation, but the lower level is said to be attracting the attention of buyers.

LIVELY BIDDING FOR FURS.

Total of $900,000 Realized at Yesterday's Auction Sale.

The feature yesterday of the auction which the New York Fur Auction Sales Corporation is conducting in the Masonic Temple, Sixth Avenue and Twenty-third Street, was the sale of twenty-five especially fine dark Eastern mink skins to the Speer Fur Corporation for what is said to be the highest price ever paid for mink either here or abroad. The skins brought $33 each. Other mink skins at the auction brought from $1.10 to $13.50.

Prices yesterday were well sustained, and while every lot offered was taken, with lively bidding, the best bidding was on fresh-caught skins. The total receipts of the day were about $900,000, making a total of about $3,900,000 for the four days of the sale. Another fur that has advanced in price is the flying squirrel. The offerings yesterday were 34,179 marmot skins, 30,591 civet cat, 1,884 hair seal, 850 flying squirrel, 4,132 Japanese marten, 33,084 Japanese mink, and 73,200 mink skins. Compared with the sale in October, there was no change in marmot prices, which ranged from 15 cents to $1.31; civet cat was 20 per cent. above October prices, with a range of 10 to 75 cents; hair seal fell off 15 per cent., with prices from $2 to $5.20; flying squirrel, 15 per cent. above, at 85 cents to $1.10; Japanese marmot, 20 per cent. above, from $3.50 to $6.75; Japanese mink, 25 per cent. above, at 80 cents to $1.68; Northern mink, 15 per cent. above, with Southwestern mink selling without change. The range of prices for the last two furs was $1.10 to $13.50.

These are the offerings at today's sale: 22,491 sundries, 2,919 Chinese civet cat, 22,491 Chinese weasel, 5,480 Chinese raccoon, 65,283 pounds rabbit, 107,391 squirrel, 14,700 wildcat, 4,800 ringtail cat, 6,709 lynx, 174,600 American opossum, 12,048 Australian and Tasmanian opossum, 18,937 ringtail opossum, and 24,916 wolf.

ARRIVAL OF BUYERS

Arriving Buyers may register in this column by telephoning Bryant 1000.

AKRON, Ohio—H. G. Cameron, coats, suits; Imperial.
ALBANY, N. Y.—S. H. Livingston, millinery; Penn.
ALTOONA—L. Bergman, serge, jobs serge dresses; 37 West 26th.
ANNISTON, Ala.—Sam Powers Co.; S. J. Powers, shoes, ready-to-wear, millinery; 38 West 32d, Wallick.
ATLANTA, Ga.—Keely Co.; M. W. Meyer, coats, suits, dresses; 1,170 B'way.
ATLANTA, Ga.—Davison-Paxon-Stokes Co.; B. Davison, mdse. manager; 1,150 Broadway.
ATLANTA, Ga.—Kirshon & Ginsberg; S. Ginsberg, fancy goods, waists, skirts, petticoats; 15 East 26th.
AURORA, Ill.—Hirsh-Riley-Stewart Co.; Mr. Riley, clothing, furn. goods; Park Av.
AURORA, Ill.—Johnson & Wade; C. F. Wade, dry goods, notions, furn goods; Park Av.
BALTIMORE—Cahn Cobbens Co.; Miss M. Champion, corsets; Imperial.
BALTIMORE—Baltimore Bargain House; W. F. Coggins, notions; 354 4th Av.
BALTIMORE—Snow-Mecaslin Co.; C. H. Snow, Jr., millinery; 579 B'way; Wallick.
BALTIMORE—J. Gutman & Co.; E. J. Gutman, coats, suits, skirts, dresses, furs; McAlpin.
BOSTON—Conrad & Co.; Miss E. Scribner, costumes; 244 5th Av.
BOSTON—E. T. Slattery Co.; Miss L. Thompson, women's suits; 25 West 33d.
BOSTON—R. H. White Co.; Mrs. M. Hirsch, waists, sweaters; 470 4th Av.; Broztell.
BOSTON—C. F. Hovey & Co.; H. P. Leighton, jewelry, leather goods, ladies' shoes; 243 Church.
BOSTON—E. T. Slattery Co.; Miss Kane, ladies' suits; Miss E. M. Kennedy, petticoats, bathing suits; Miss Cohen, bathing suits; 25 W. 33d.
BRANCHVILLE, S. C.—J. B. Henderson; Mrs. J. B. Henderson, ready-to-wear; 1,182 Broadway.
BRIDGEPORT, Conn.—Howland Dry Goods Co.; W. E. Tiffany, ready-to-wear; 404 4th Av.
BRIDGEPORT, Conn.—Smith-Murray Co.; E. M. Lampson, women's, misses' plaid cotton skirts, flapper dresses, serge, cotton; 404 4th Av.
BUFFALO, N. Y.—Flint & Kent; J. A. Milligan, silks; 220 5th Av.
BUFFALO, N. Y.—Flint & Kent; B. Clark, notions, jewelry, leather goods; 220 5th Av.
CHARLOTTE, N. C.—W. E. Gallant, silks; Aberdeen.
CHATTANOOGA—Miller Bros. Co.; S. L. Deakins, linings; 1,150 B'way; Imperial.
CHICAGO—The Fair; Mr. Killian, men's furnishing goods; 225 4th Av.
CHICAGO—I. A. Jones Co.; I. A. Jones, china, glassware; Imperial.
CHICAGO—Marshall Field & Co.; J. J. Parmenter, auto accessories; 1,107 B'way; Commodore.
CHICAGO—Montgomery Ward & Co.; J. H. Hawkins, underwear, hosiery, knit goods; 309 6th Av.
CHICAGO—Marshall Field & Co.; Mrs. C. Thomson, girls', juniors' wear; W. F. Smith, furs; Mrs. K. Schaffer, girls', juniors' ready-to-wear, infants' wear, children's sweaters; 1,107 Broadway.
CHICAGO—Sears, Roebuck & Co.; G. H. Kettlewell, work clothing, furn. goods; Mr. Thompson, J. P. Thomas, underwear; W. L. Williams, harness; E. S. Parrish, dress goods, silks; D. L. Atkinson, J. Whitlock, hosiery; Miss Misrac, representing; 115 5th Av.
CINCINNATI—Isaac Faller's Sons & Co.; E. Beck, piece goods; Martinique.
CINCINNATI, Ohio—The Denton Co.; E. C. Denton, cloaks, suits, gowns; 1,270 B'way.
CLEVELAND—May Co.; J. A. Swanson, basement, dresses; 37 West 26th.
COLUMBIA, Mo.—J. H. Estes Co.; Mr. Estes, ready-to-wear; 44 East 23d.
COLUMBUS, Ohio—The Fashion; Miss G. Doyle, ready-to-wear; 1,270 Broadway.
COLUMBUS, Ohio—The Fashion; W. L. Payne, ready-to-wear; 1,270 B'way; Collingwood.
CONCORD, N. C.—Park-Belk Co.; E. D. Sherrill dry goods; 116 W. 32d; Aberdeen.
CONNELLSVILLE, Penn.—H. Kobacher & Sons; A. J. Kobacher, serge, silk dresses, jobs serge, silk dresses; 37 West 26th.
DAYTON, Ohio—Rike, Kumler Co.; W. Rike, silks, wool dress goods; 225 5th Av.
DENTON, Texas—W. B. McClurkan & Co.; W. B. McClurkan, dry goods, gen'l mdse., ready-to-wear; 1,182 B'way.
DENVER—Joslin D. G. Co.; S. L. Todd, coats, suits, dresses; 23 E. 26th.
DENVER, Col.—Denver D. G. Co.; Miss A. Morley, ladies' hosiery, knit underwear; M. R. Runyon, shoes; J. Smith, women's hosiery, knit underwear; W. Wood, jewelry, silverware, leather goods, notions, drugs; 200 5th Av.
DENVER—Denver Dry Goods Co.; W. E. Conley, dress goods, silks; 200 5th Av.
DETROIT—Newcomb-Endicott Co.; F. M. Rose, furs; 200 5th Av.
DETROIT—J. L. Hudson Co.; G. Sheffield, coats, suits; 225 5th Av.
DETROIT—Garton, Fisher, Wills Co.; G. Garton, silks, ribbons, patterns, ornaments; Commodore.
DETROIT—Crowley Bros.; W. C. Crowley, prints, ginghams, wash, white goods, flannels, blankets; A. J. Guimond, dress goods, silks; 43 Leonard.
DULUTH—J. Freimuth; E. W. Kaltenbach, ready-to-wear; 1,170 B'way.
DULUTH, Minn.—I. Freimuth; E. W. Kaltenbach, coats, suits, waists; 1,170 B'way.
EAST PALESTINE, Ohio—R. S. Chamberlain & Co.; R. N. Chamberlain, dry goods, carpets, shoes; Arlington.
ELMIRA, N. Y.—J. J. Flanagan; Miss E. Flanagan, ready-to-wear; 1,270 B'way.
EVANSVILLE, Ind.—The Andres Co.; N. E. Lefebvre, mdse. mgr.; Miss B. Scherer, ready-to-wear; 1,150 B'way.
FARGO, N. D.—Herbst Dept. Store. J. Herbst, dry goods, notions, gloves, hosiery, ready-to-wear; 120 W. 32d; Breslin.
FORT SMITH, Ark.—M. B. Marks, ready-to-wear; 25 W. 33d.
FREEPORT, Ill.—W. Walton Nephews; E. Hall, dry goods, cloaks, suits, notions, upholstery; Park Av.
GAINESVILLE, Ga.—Newman-Frierson-McEver Co.; H. M. Newman, clothing, furnishing goods; Alcazar.
GREENVILLE, S. C.—G. D. Barr Co.; W. W. Ward, dry goods, genl. mdse.; Churchill.
GREENVILLE, S. C.—Meyer-Arnold Co.; R. A. Sanders, domestics, flannels, blankets, linens, hosiery, gloves, upholstery, housefurn. goods; 17 W. 28th; Gregorian.
HAMILTON, Ont.—Murray Sons, Ltd.; W. L. Murray, domestics, blankets, white goods, notions, housefurn. goods; Commodore.
HARTFORD, Conn.—Sage, Allen & Co.; W. M. Seery, millinery; 404 4th Av.
HARTFORD, Conn.—J. E. Sage; E. G. Boughton, coats, suits; Gerard.
HENDERSON, Ky.—J. Milner, women's ready-to-wear, men's furn. goods; Bristol.
HORNELL, N. Y.—Babcock & Davidson; A. L. Davidson, cloaks, suits, ready-to-wear; 404 4th Av.
HOUSTON, Tex.—N. Schwartz & Co.; B. L. Levinson, clothing; Empire.
HOUSTON, Texas—McCardell & Sauer; Miss E. Sauer, millinery; 303 5th Av.
HOUSTON, Texas—Pincus & Jarett D. G. Co.; R. S. Jarett, hosiery, underwear; 343 B'way.
HUDSON, N. Y.—Marsh & Bachman; H. C. Dingman, silks, dress goods; 6 West 32d; Herald Square.
INDIANAPOLIS—Efroymson & Wolf; J. H. Wolf, ready-to-wear, millinery; 116 W. 32d.
KANSAS CITY, Mo.—J. Taylor D. G. Co.; Miss F. C. Kelly, women's suits; 200 5th Av.
LANCASTER, Penn.—Leinbach & Co.; C. Simmons, millinery; 11 W. 36th.
LANCASTER, Penn.—Hager & Bro.; Miss E. Martin, laces, ribbons, neckwear; 404 4th Av.
LAPORTE, Ind.—Boston Store; Miss J. Law, Miss L. McGuire, women's ready-to-wear; McAlpin.
LAURENS, S. C.—S. M. & E. H. Wilkes Co.; S. M. Wilkes, carpets, rugs, china, glass, lamps; Collingwood.
LEXINGTON, Ky.—Graves, Cox & Co.; S. Tracy, men's furn. goods; Somerset.
LEXINGTON, Ky.—B. B. Smith & Co.; B. B. Smith, women's ready-to-wear; Imperial.
LEXINGTON, Ky.—Ross-Shipp Co.; H. C. Shipp, ready-to-wear, blankets; Longacre.
LOS ANGELES—"Bullock's"; Miss Roberts, jewelry; 95 Madison Av.
LOS ANGELES—A. Hemburger & Sons; C. J. McGuire, domestics, blankets; 225 5th Av.
LOS ANGELES—A. Hamburger & Sons; F. C. Adams, muslin, knit underwear, infants' wear, hosiery; Mrs. E. Brousseau, notions, gloves, umbrellas, parasols; 225 5th Av.
LOUISVILLE, Ky.—M. F. Greenstein & Co.; Mr. Greenstein, jobs silk dresses; 37 W. 26th.
LOUISVILLE, Ky.—H. Strauss & Sons Co.; C. A. Greenman, notions, laces, ribbons; P. J. Haag, hosiery; 1,133 B'way.
MACON, Ga.—W. A. Doody Co.; T. B. Cannon, housefurn. goods; Imperial.
MASON CITY, Iowa—Manley & Gieselman; W. Manley, dry goods, ready-to-wear, gen'l mdse.; Broztell.
MEMPHIS—B. Lowenstein & Brothers; S. C. Praski, women's underwear, hosiery; 225 5th Av.
MEXICO CITY, Mexico—R. Gagulla, paper, stationery; 233 B'way, Room 915.
MIDDLETOWN, N. Y.—C. Wolff, Inc.; C. Wolff, men's, boys' clothing, furn. goods, bags, leather goods, umbrellas; Continental.
MILWAUKEE, Wis.—Gimbel Bros.; B. L. Greenwald, general mdse.; B'way and 32d.
MILWAUKEE—Dorsen D. G. Co.; S. Dorsen, ladies' waists, women's, misses' dresses; F. Dorsen, trimmed hats, trimmings; 1,270 B'way.
MINNEAPOLIS—Dayton, Ohio—J. S. Exline, silks; J. P. Willis, dry goods; 225 5th Av.
MONTREAL—Dupuis, Freres, Ltd.; J. A. Vermette, laces, ribbons, neckwear, trimmings, leather goods; silverwear; 116 W. 32d.
MORGANFIELD, Ky.—McMurray Co.; Mr. McMurray, domestics; 105 Grand.
NEWBERRY, S. C.—J. G. Minnaugh, dry goods; Aberdeen.
NEW HAVEN, Conn.—Shartenberg & Robinson; M. S. Mumma, ready-to-wear; 404 4th Av.
NEWMAN, Ga.—D. W. Boone Co.; D. W. Boone, general mdse.; Collingwood.
NEW ORLEANS—Chas. A. Kaufman Co.; J. O. Albert, millinery, ribbons, veilings; 116 W. 32d.
NEW ORLEANS—D. H. Holmes Co.; Miss L. Magreevy, gloves, knit underwear; 19 E. 26th.
NEW ORLEANS—D. H. Holmes Co.; W. J. Gemmell, laces, trimmings; P. L. Bernard, carpets, rugs; Miss L. Magreevy, hosiery, umbrellas; 15 E. 26th.
NORWICH, Conn.—Reid & Hughes Co.; J. W. Bussey, men's furnishing goods; 404 4th Av.
OMAHA, Neb.—Union Outfitting Co.; H. L. Ross, women's ready-to-wear; Netherland.
OMAHA, Neb.—Burgess, Nash Co.; W. R. Lippold, drugs, toys, trunks, sporting goods; Miss Rood, books; 200 5th Av.
PHILADELPHIA—J. Wanamaker; W. Smith, gloves, umbrellas, parasols, basement; B'way and 10th.
PHILADELPHIA—Strawbridge & Clothier; T. Power, linens, hdkfs.; M. J. Commerford, muslin underwear, corsets, infants' wear; F. P. Walsh, housefurn. goods; 230 5th Av.
PITTSBURGH—Sheinburg & Weisberg; J. Weisberg, ready-to-wear; Alcazar.
PITTSBURGH—A. L. London Sons; C. M. London, raincoat material; Herald Square.
PITTSBURGH—Boggs & Buhl; J. A. Greer, men's furn. goods, underwear; 1,140 B'way.
PITTSBURGH—Rosenbaum Co.; Miss Grastenfield, basement ready-to-wear; Miss M. Folks, Miss M. Lyons, suits; R. S. Cipman, jewelry, leather goods, stationery; 116 W. 32d.
PITTSBURG, Kan.—Famous D. G. & Shoe Co.; L. Froehlich, dry goods, shoes; Pennsylvania.
PITTSBURGH—Rosenbaum Co.; Mrs. H. Black, corsets, knit underwear, infants' wear; 116 West 32d.
PITTSFIELD, Mass.—England Bros.; C. Kapner, coats, suits, dresses, skirts; 404 4th Av.; Gregorian.
PORT HURON, Mich.—J. B. Sperry Co.; Guy W. Bloom, general mdse.; Broztell.
PORTLAND, Oregon—Lipman, Wolfe & Co.; Mrs. I. Peterson, ribbons, handkerchiefs, veilings, trimmings; Miss M. Elston, yarns, art embroideries; 1,123 B'way.
RICHMOND, Va.—Weisberger Co.; Mr. Weisberger, jobs silk dresses; 37 West 26th.
RICHMOND, Va.—Cohen Co.; L. S. Cohen, general mdse.; Miss Epstein, dry goods; 1,150 B'way.
RICHMOND, Va.—The Cohen Co.; L. B. Hyslup, linens, white goods; Miss M. Burnstein, muslin underwear; 1,150 B'way.
ROCHESTER, N. Y.—O'Hara & Weaver; Miss L. A. O'Hara, millinery; Penn.
ROCHESTER, N. Y.—W. W. Roberts & Co.; C. P. Schegel, representing; Commodore.
ROCHESTER, N. Y.—Goldwater & Co.; W. N. Goldwater, woolens; Commodore.
ROCHESTER, N. Y.—Hickey-Freeman Co.; J. G. Hickey, mfr.'s clothing; 200 5th Av.
ROCHESTER, N. Y.—Sibley, Lindsay & Curr Co.; D. A. Williams, ribbons, fancy goods; 432 4th Av.
SALT LAKE CITY, Utah—Boston Store; J. Findling, serge dresses, coats; 15 E. 26th.
SALT LAKE CITY, Utah—L. & A. Cohn; Miss Charlton, cotton waists; 212 5th Av., 20th floor.
SAN FRANCISCO—Hale Bros., Inc.; Miss M. Springer, toys; 50 Union Square.
SAN FRANCISCO—I. Magnin & Co.; Miss S. Birnbaum, petticoats, underwear, kimonos; 461 4th Av.
SAVANNAH, Ga.—L. Mohr & Son; S. Mohr, blankets, linings, notions, hosiery, men's furnishing goods; 395 Broadway.
SIOUX CITY, Iowa—T. S. Martin Co.; F. Shields, linens, cotton goods, silks, dress goods, beddings; 404 4th Av.
SIOUX CITY, Iowa—Davison Bros. Co.; E. Moog, domestics, dress goods, silks; R. W. Orcutt, notions, jewelry, leather goods; R. S. Bell, dry goods; 1,261 B'way.
SPOKANE—Culbertson-Grote-Rankin Co.; J. Bander, shoes; 116 W. 32d.
SPOKANE, Wash.—Culbertson-Grote-Rankin Co.; G. W. Kidwell, merchandise manager; 116 West 32d.
SPRINGFIELD, Mass.—Forbes & Wallace; F. M. Spear, coats, suits; 230 5th Av.; Marlborough.
SPRINGFIELD, Mo.—F. M. Pudan & Co.; W. H. Hebard, jewelry, leather goods; Wellington.
ST. LOUIS—Kline Apparel Co.; D. Pope, furs; 404 4th Av.
ST. LOUIS—Stix, Barr & Fuller D. G. Co.; S. M. Jelenko, jewelry; 116 West 32d.
ST. LOUIS—Singer Bros. Cloak Co.; F. Meyer, coats, skirts; 37 E. 28th., Room 203.
ST. LOUIS—S. A. Rider Jewelry Co.; Mr. Doelling, jewelry; 31 Union Square, R 301.
ST. LOUIS—Rothschild Bros. Hat Co.; S. A. Rothschild, gloves, knit goods; Pennsylvania.
ST. LOUIS—Scruggs, Vandervoort, Barney D. G. Co.; Miss R. W. Lewis, notions, umbrellas; 225 5th Av.
ST. LOUIS—Stix-Baer-Fuller D. G. Co.; Miss M. C. Kearney, muslin underwear, infants' wear; Miss M. C. Nolte, representing; 116 W. 32d.
ST. PAUL—Gus Kahn, suits; 15 East 26th.
ST. PAUL—The Fashion; G. M. Kahn, suits; 15 East 26th.
ST. PAUL—The Golden Rule; L. Strauss, millinery; 1,261 B'way.
SUPERIOR, Wis.—Lightbody-Wingate Co.; S. W. Lightbody, Miss B. Stern, ready-to-wear; Latham.
SYRACUSE, N. Y.—L. A. Witherall; K. Tulloch, linens, silks; Wallick.
TAYLORVILLE, Tex.—Morrison Bros.; F. Morrison, millinery; Park Avenue.
TOLEDO, Ohio—The Mittenthal Co.; H. L. Silverman, ready-to-wear; 47 W. 34th.
TOPEKA, Kan.—W. W. Mills Co.; Mrs. Gibbs, Mr. Thorpe, ready-to-wear; 1,270 B'way.
TYLER, Texas—Mayer & Schmidt; Mrs. M. McKenna, millinery; 1,150 B'way.
WALLA WALLA, Wash.—Quality Shop; Miss M. E. Clark, ready-to-wear; Monticello.
WASHINGTON, D. C.—Saks & Co.; T. G. Leason, shoes; 220 5th Av.; Marlborough.
WILKESBARRE, Penn.—Lichtenberg's; P. Lichtenberg, ready-to-wear, millinery; Marlborough.
WINSTON, N. C.—Barrett & Hartzfield; E. G. Barrett, dry goods, clothing, shoes, men's, ladies' furn. goods; Mrs. A. L. Brewer, Miss N. Smith, Miss M. Tucker, K. R. Tunstall, representing; Imperial.
WINSTON-SALEM, N. C.—Belk-Stevens Co.; A. P. Stevens, Miss M. Wiles, ready-to-wear; 116 W. 32d.
YORK, Penn.—P. Wiests Sons; L. S. Hydeman, President; 277 5th Av.
YOUNGSTOWN, Ohio—Strouss-Hirshberg Co.; H. Goldstein, bargain basement; 141 Madison Av.; Park Avenue.
YOUNGSTOWN, O.—G. L. Fordyce & Co.; E. E. Moore, Mrs. L. Biddle, ready-to-wear; C. E. Gibson, domestic linens, silks, dress goods; 404 4th Av.

BUSINESS RECORDS

In Town.

HARRY C. MULLENER, a freight forwarder and contractor of 11 Broadway and Asbury Park, N. J., has filed a petition in bankruptcy, with liabilities of $39,416, exclusive of claims in unknown amount, and assets of $6,591, consisting of stocks, &c., $5,050; unliquidated claims, $1,041, and money in bank $4. Petitioner mentions among his assets forty-eight shares of capital stock of Broome Street Warehouse, Inc., (to be issued to petitioner,) without par value and value unknown, and certificate of participation of Producers' Development Co., $250. Among the largest creditors are U. S. Government for personal income tax for year ended Dec. 31, 1917, $648; U. S. Government for income tax for year 1917 of firm of Reilly-Mullener Co., 11 Broadway, $6,000, amount said to be in dispute; Omsel Const. Co., or Max Omsel, $10,000; Cartier, $1,600; George Rector's, Inc., $1,200; Claudia Weld, $1,575, and Allister Green, $2,250.

EUGENE HARTMANN, a clerk, formerly a merchant at Chappaqua, N. Y., has filed a petition in bankruptcy, with liabilities of $2,953 and no assets.

ERBERTO DE CARLO, a bartender of White Plains, N. Y., has filed a petition in bankruptcy, with liabilities of $4,223 and no assets.

HERMAN L. SCHRADER, jeweler at 439 East Ninth Street.—Schedules in his assignment show liabilities of $20,293, nominal assets $4,779, actual assets $3,391.

DAVOTS.—Schedules in the assignment of Zoe E. Davot, trading as Davots, catering, 1,061 Madison Avenue, show liabilities of $3,188, nominal assets $826, actual assets $596.

ISAAC SCHWARTZ, dress goods, of 27 West Twenty-seventh Street, has filed schedules in bankruptcy, with liabilities of $16,867, of which $6,412 are secured claims, and assets of $4,330, main items of which are stock, $1,900; accounts due, $1,887, and fixtures, $500. Among the principal creditors are Best Finance Co., $6,412; Bedford Woolen Co., $1,305, and Union Exchange National Bank, $750.

HENRY F. MINS, machine experimental work, 240 West Twenty-seventh Street, has filed schedules in bankruptcy, with liabilities of $5,475 and assets of $1,346, consisting of cash, $38; bills, promissory notes, &c., $40; stock, $250; machinery, $830, and accounts due, $491. Among the largest creditors are Ajax Stamping Co., Inc., $593, and Henry Levy, $1,196.

JUDGMENTS.

The following judgments were filed yesterday, the first name being that of the debtor:

In New York County.

Amounts of $100 and over.

Adams, Fred or Frederick, Peter Newton—I. Scheffler et al.	$103.92
Amendale, Giuseppe—Edward Bahrenburg Co.	769.80
American Sales Book Co., Ltd.—P. B. Argeres	1,134.41
Barkowitz, Joseph—Utopia Land Co.	235.02
Buckholtz, Ignatz, and Nathan Bernstein—L. Bogin	868.26
Brinn, Sol, (Mode Hat Frame Co.)—B. Billet	189.43
Bohling, Claus—B. Henning	2,045.72
Same—Same	1,273.88
Bozzuffi Realty Co.—M. Aron	987.94
Bartels, Henry — Anheuser Busch Agency	467.95
C. Reigers's Sons—C. A. Castellenos et al., costs	102.40
Cumisky, Edward—W. D. Bradway	171.45
Curcio, Guiseppe—L. Dievsalva et al.	292.45
Credit Ass'n—M. B. Brandegee	169.20
Cannata, Joseph—H. F. Gundrum Co.	135.51
Dinan, Katherine J.—Burns Bros.	183.27
De Graff, Neil A.—I. L. Evans	197.03
Elwell, Henry A.—S. Robiczek	413.53
Fowler, John—N. Y. Herald Co., costs	934.79
Farrell, Martha—J. W. Phillips	140.20
General Platers' Supply Co.—C. Stern et al.	1,387.60
Greenberg, Henry M.—I. A. Adler	159.90
Henderson, Robert I., Paul A. Zigelman and Fred C. Whitney—P. R. Don	1,286.93
Hudson Trust Co.—American Linseed Co., costs	119.03
Holmquist, Gustave S.—L. M. Ludlow	866.70
Hiller, Albert S.—F. Clauss et al.	374.43
I. Zimetbaum Co.—J. R. Simon et al., costs	106.05
Jacobs, Rubin—M. Katz	455.65
Johnson, Carl H.—B. A. Ayerigg	101.00
Janeway Button Co.—L. Lowenfels et al.	740.82
Keer, William B.—302 Central Park West Co.	258.60
Koepple, Isidor—I. Thomases	282.38
Kovalsky Brothers—Edward E. Buhler Co.	226.58
Kane, Gail—C. T. Silver, Inc.	747.64
Same—C. T. Silver	752.70
Kanter, Samuel—R. C. Williams & Co.	186.98
Larkins, Edward L.—Anchor Packing Co.	221.17
Lord & Taylor, Inc., and Travelers' Ins. Co. of Hartford, Conn.—Yale & Towne Mfg. Co., costs	163.10
Levy, Joseph and Louis, (Joseph Levy & Co.)—G. Friedman et al.	484.37
Litchfield, Edward H.—T. I. Crane et al.	1,572.99
Lewis, Edgar A.—R. E. Worthan	1,068.30
Ladd, I. Gifford—P. H. Faber	2,862.17
Mitchell, Earl K.—F. M. Mitchell	505.14
Mufson, Isaac D.—H. Kennell	526.81
Marschalch, Adolph C.—H. C. Reichow	278.40
Maring, Ottilie and Herman—People, &c.	500.00
Morris, Joseph—S. Hirschman	540.20
Moltzahn, David M.—S. H. Schreiber	171.22
Merkley, George H.—Hotel Martinique	294.70
National City Bank of N. Y.—M. I. Schwartzstein, costs	116.70
Pethuzzelo, Samuel—N. Mandel	128.45
Press, Charles N.—E. Hanigson	241.10
Pearson, John, Jr.—F. J. Knutti	433.20
Plotka, Max—G. Rusnowitz	206.15
Rabinowitz, Abe L.—B. Leipzig	200.00
Richard, M. William—G. W. Schneider	144.41
Rogers, Howard E.—Henry E. Otto & Co.	335.70
Richards, Anna and Anthony Merter—People, &c.	100.00
Ryan, Mary, and Florence Young—People, &c.	300.00
Schaffner, Todd—Massee Country School Inc.	173.40
Shanley, Peter F.—J. E. Tonjes	5,432.91
Sherwood, Edward or Goodel—H. Levy	117.91
Sampson, Samuel J. and Alexander—P. F. Huff	2,075.22
Schultz, Carl R.—Farmers Loan & Trust Co. et al.	1,527.56
Scotti, George—E. Schwetters et al.	152.48
Schland, Louis—P. Meadow	294.84
Siebert, Julius—National Mfrs. Export Co.	2,344.01
Tidey, Marcus B.—G. Loweher, Jr., et al.	7,706.70
Tappe, Herman F.—S. W. Stern	284.41
United States Aircraft Corp—B. Kominsky	104.15
Van Dyke Auto Co.—J. C. Levinsohn	320.16
Weinstock, Morris—Lamport Mfrs. Supply Co.	2,421.62

In Bronx County.

Bronx Motor Car Co.—W. E. Pruden Hardware Co.	$668.58
Busch, May—H. L. Schrader	800.41
Bornstein, Philip—Public National Bank of N. Y. C.	534.65
Cohen, David—L. Joseph et al.	246.93
Duhrenheimer, Sigmund F.—J. Wasserman	66.20
Elwell, Henry A.—S. Robiczek	413.53
Heydeman, George J.—C. Reiss	378.52
Rosenfeld, Samuel—R. Campbell	200.00
Same—H. F. Campbell	1,124.95
Wucher, Samuel, and Isidor Dashesky—Grocers' Credit Union	39.41

SATISFIED JUDGMENTS.

The first name is that of the debtor, the second that of the creditor and the date when the judgment was filed:

In New York County.

Witt, Ferdinand—Sterling Bronze Co., Oct. 7, 1916, canceled	$1,202.14
N. Y. Railways Co.—I. Ratner et al., Dec. 9, 1918	850.00
Gilmore, Betty—J. O. Munzer et al., Aug. 26, 1918	153.74
Mager, David—M. Polstein, Nov. 14, 1914	706.44
Apirian, Louis H.—People, &c., Jan. 14, 1919, vacated	1,000.00
Rineberg, Henry, and Isidore Epstein—H. B. Claflin Co., May 11, 1909	219.81
Jovans, Joseph—S. Lowenthal, March 9, 1917	274.41
Fletcher, Sterling—W. Baylis, March 11, 1918	102.60
N. Y. Railways Co.—H. Burger, Dec. 27, 1918	350.00
Same—T. Sherman, Dec. 5, 1918	750.00
Interborough Rapid Transit Co.—M. S. Stewart, Dec. 11, 1918	1,142.93
Macomber, W. Sturgis—A. Pollak et al., June 27, 1918	462.07
Rubens, Isaac—City of N. Y., Feb. 11, vacated	476.92
Pincus, Ida—Morris Park Estates, Jan. 23, 1917, canceled	6,208.34
Ocean Steamship Co. of Savannah—F. Kopances, Jan. 21, 1919	130.12
Same—Same, Nov. 19, 1915	2,219.20
Same—Same, Dec. 5, 1916	115.88

In Bronx County.

Jahn, Reinhold—J. Goergen, Aug. 2, 1918, (reversed)	$170.72

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CASES WILL BE CALLED IN THE ORDER GIVEN BELOW.

FEDERAL.

Southern District.

DISTRICT COURT—Manton, J.—In Room 401, P. O. Bldg., 4th floor, at 10:30 A. M. Equity:
Baltzley<Spengler Loomis Mfg Co.
Keystone Type Fdy<Fastpress Co.
Hughes<Corn Prod Ref Co.

DISTRICT COURT—Hough, J.—In Room 3, 12th floor, Woolworth Bldg., at 10:30 A. M. Admiralty:
Garcia<SS Queen Mary.
Lartley<Tug Nanuet.
Coughlan<Derrick Civilian.
Hastorf Con Co<Tug Newark.
Weidner<Hughes.
Tuttle<Tug Coleraine.
Kelly<Tug Juniata.
Call calendar:
Crane<Am Un Line.
Mulligan<Tug Bouker No. 2.
Penn RR<Tug Edward.
Erie RR<Lighter Whitehall.
L V Transp Co<Tug C P Crawford.
Cheesebro Bros<Taylor Dredging Co.
Donovan<Erie RR.
Gildersleeve<Clarke.
L V Transp Co<Bklyn E D Term Co.
Gully<Barge Hopatcong.
Vail<F Starr Con Co.
US<SS Virginia.
C RR of N J<Tug C R Stone.
Shawan<Canadian Maritime Co.
Forsythe<SS Ancon.
Miller & Co<Boat Spile Driver.
Arena<SS Brosmund.
Wilhelms Damps, &c<Tug Hiawatha.
Snare & Triest<Firemen's Fund Ins Co.
Aho<SS Tidewater.
McDonald<Barnstable Co.
Lamport & Holt Line<Am Car, &c, Co.
Allis<SS Larenberg.
Jacobson<Panama RR.
Henriksen<Acti, &c, Hector.
Hansen<Bernard.
Antioquoi Con Co<Cuba RR.
Same<Lane.
D, L & W RR<Tug Nanuet.
Yale Mfg Co<SS Africana.
Standard Varnish Wks<SS Bris.
Case<Tug O'Brien Bros.
Gray<Am Oil Exp Co.
McQuade & Co<White & Co.
Goris<Am Transp Co.
Highberger<Lighter Jas Logan.
Stevens<Maritime Warehouse Co.
Needham<S I R T.
Tice Tow Line<Scow Adrian R.
Det Fornede Damps, &c<Midland Linseed Prod Co.
Acti, &c, Tricolor<Barge Charles D.
Harms & Co<Interstate Ltge, &c, Co.
Herman<Oswego SS.
Wachulis<Mallory SS.
Bandixen<Univ Trans.
Boston Prov Co<SS Guyane.
Standard Oil Co<Tug Wm H Taylor.
Hastorf Con Co<Standard Oil Co.
Dunbar<By-Prod Co.
Ocean Transp Co<Tug Dover.
Flower Ltge Co<Johnson.
Flannery<Tug Greenwich.
Knox<SS Lafayette, &c.
Haas<same, (2.)
Meeker<same.
Atlas Port Cement Co<Str California.
Korink West Ind, &c<SS Nord Alexis.
L V Transp Co<Tug Shohola.
US Willow Furn Co<Comp Gen Transp.
Edgerton Tow Line<Scow Adrian R.
Lighter Valvoline, Limitation, &c.
Morton<Tug Arthur Kill.
Stokes<Tug Bridgeton, &c.
Atlantic Fruit Co<Grace & Co.
Merritt & Chapman Co<SS Argonne.
Cleary<Penn RR.
Walther<Phoenix Sand, &c, Co.
Cullen<Tug Louise Rugge.
Central Transp Co<Berner & Co.
Mid Linseed Prod Co<Schr O C Curtis.
McCole<Lighter Hornell.
L V Transp Co<Tugs Elliott and Hudson.
Hammond<Barges Burns Bros, 34, &c.
O'Boyle<Penn RR.
US<Tug Agnes A Moran, &c.
Hastorf Con Co<Tug Newark.
Juell<Harrison.
Smith<SS Lady of Gaspe.
Federal Sugar Ref Co<Turney.
Morris<SS Ultonia.
Owens<Breitung.
Scott<Grace & Co.
Standard Oil Co<SS Andreas.
Huddleston Mahogany Co<Am Tie, &c, Co.
McGinty<Lighter Riverside.
L V Transp Co<Tugs Jas D Cowan, &c.
Meeker<SS Lafayette.
Bafra Co<SS Laura Maersk.
J C Stock Yards Co<Tug Athens.
Eastman<Sellers Ltge

DISTRICT COURT—Knox, J.—Room 231, Post Office Building, at 10:30 A. M.—Motion calendar.
Littell<Robosa.
Re Pearlin.
Nat D D, &c, Co<Schr Samuel Hart.
US<Lazarus.
Weber<Cutler-Hammer.
Seligman<Berliner Handels, &c.
Same<Kaiserliche, &c.
Same<Deutsche Efferten, &c.
Same<Kaiserliche, &c.
Same<Union Bank.
Same<Wiener.
Same<Wiener Bankverein.
Same<Dresdner Bank.
Same<Deutscher Bank.
Same<Popper.
Same<Kaiserliche, &c.
Same<Banque Industrielle, &c.
Same<Nat Bank, &c.
Same<Warburg.
Same<Bank Hongroise.
Wenrane<Deutscher Bank.
H P Fats, &c, Co<Hodkinson.
Butler<SS Westland.
Re Chrisafi.
Layland<SS Norman Bridge.
Adams<same.
Jason<SS Westfield.
Proctor<Bassick.
Arnett<Erie.
Olney<Farash.
Snyder<C & NY Steamboat Co.
Petersen<Strauss.
Fielder<Watts.
Re SS Arlington.
Compagnie, &c<Bark San Giuseppe.
Home Ins Co<Frankona.
Saunders<Stair.
Nat Surety Co<Mass B, &c, Co.
Red Star T & T Co<C RR of N J.
Rankin<Associated Bill Posters.
Ramsey<same.
Grasselli<Aetna.
Nelson<NY C RR.
Bingham<Homer.
Re Palus.
Perez<SS Iroquois.
Re Theophilatos.
Hastings<O & C Co.

DISTRICT COURT—Woodbrough, J.—In Room 221, Post Office Building, at 10:30 A. M. Jury calendar.
Holden<Penn RR.
Re Fiss, Doerr & Carroll Horse Co.
Anderson<NY C RR.
US<26 Miniature Bird Cages.
Penn Worsted<Sudbury.
Busse<D, L & W RR.
Miller<Lee's Tow Line
Holt<Wabash Ry.
Re Lipshitz.
Burns<Erie RR.

DISTRICT COURT—Mayer, J.—In Room 331, Post Office Building, at 10:30 A. M. Criminal calendar.
Trials:
Charles Goldblatt.
Charles Tettelbaum.
Louis Denmark.
Last day to file demurrer:
Robert Brown.
Motions:
Harry E Lazarus.
D J Theophilatos.

Eastern District.

DISTRICT COURT—Chatfield, J.—Room 323, P. O. Bldg., Brooklyn, at 2 P. M.—Bankruptcy calendar.
Discharges:
Samuel Narhaft,
John M Monsees,
Morris P Greenman,
Joseph Feraco,
Max Kalik,
Henry Maisel,
John G Gorman,
Jack Stephans,
S L Friedman.
Motions:
Elizabeth L Hughes (2)
Abram Ratkowsky,
Charles Dinkel,
William H Meserole,
Benjamin Horowitz,
Amer Candy Mfg Co,
Frank R Elkin,
Albert Morth,
Bernard Gellerstein.

DISTRICT COURT—Garvin, J.—Room 312, P. O. Bldg., Brooklyn, at 10:30 A. M.
Quennard<Bausch Mfg Co, (on trial.)

STATE.

Court of Appeals.

Jansen<Cauldwell, Wingate Co.
Gregory<Man Briar Pipe Co.
Am Woolen Co of N Y<Sammelsohn et al
Fleming<Barrett, as President.

Court takes recess today to Feb. 24.

NEW YORK COUNTY.

Supreme Court.

APPELLATE DIVISION—Clarke, P. J.; Laughlin, Page, Shearn, and Merrell, JJ.—At 10 A. M. Motions.
F W Moore Co<Aristo Hosiery Co.
Tyler<Twin City Power Co.
Levine<N Y Rys.
Porter<Honig.
Rosenberg<Holzman.
Byoir<Pierce.
Robinson<Burden.
Dorland<Fid Dev Co.
Merchants & Evans Co<Machinery & Metal Sales Co.
People, &c<Todaro.
Same<Ventimiglia.
Same<Eddington.
Same<Hale.
Same<Parani.
Flaum<U S Cas Co.
Kronthal<Ranger.
Dan Talmadge Sons Co<Am Dock Co.
Owen<Scholtz.
Salway<A G Meyer Co
J W Samuel, Inc<Hans.
Manz<Stoutenburgh.
Whittel<Sipp.
Williams<U S Mfg Export Corp.
Russell Mfg Co<Am Belt Corp.
Lemon Imp Co<Garfield Sav Bk Co.
Briskman<Cont Textile Corp.
I X L Machine Tool Co<Twin Blade Co.
Goldsmith<Nasrallah.
People ex rel Brown<Purdy.
Ruhlin<Burns Int Detective Agency.
Senner & Kaplan Co<Gera Mills.
Mines Management Co<F N B Close et al.
Titus<Schneck.
Sloman<Finkelstein.
Re Ludlow Av, &c<C NY.
Kashman<Starkman.
Re Naylor et al.
Re Lawyers Title and Trust Co.
Fine<Clinton Rty Co.
Trap<Gramercy Chocolate Co.
Lewenthal<Lewenthal.
Re Gray.

Non-enumerated motions at 10:30 A. M.:
Elkin<D, L & W RR, (2.)
Holmes<Futterman.
Edwards<Stebbins, (2)
Re Drosnes.
Re Gouraud.
Loeb<Star & Herald Co, Inc.
Goldberg<Nat Surety Co.
Re Mondsheim, (Sheinbaum.)
De Vide<De Vide.
Rathers<Wedge.
Fitzgerald<C RR of N J.
Halligan<same.
Liberty Nat Bank<McFarland.
Wilbraham<Murphy.
Stoddard<Stoddard.
S W Scott Co<Scott.
Orszag<Haber.
King<Dudley.
Wheeler<Wheeler.

APPELLATE TERM.—Recess.

SPECIAL TERM—Part I.—Bijur, J.—At 10:15 A. M.—Litigated motions.
James<Miller.
Re CNY, (Westchester Av, O'Mahoney.)
Re same, (Westchester Av, Rupp, Westchester Turnpike.)
Re same, (White Pl Road.)
Hirsch<Pellatt.
Caputo<Rohlfs.
Union Dime Sav Bk<Hamilton.
Ey<Ey.
Thal<Van Siclen.
Smith<Browning.
Horgan<Horgan.
McNeil<Shellito.
Riverside Bank<Lawrence.
Supernau<Supernau.
Hill<Hill.
Polasky<Fuerst Bros & Co.
Deubel<Unit Elec Co.
Mutual Life Ins Co<Sutherland.
Schott<Schott.
Brand<Flaum.
Donovan<Bernstein.
Schneiderman<Naples Macaroni, Inc.
Halloran<Molloy.
Hyman<Coviello.
Equit Export Co<Lucas Laboratories.
Hiller<Michaelis.
Montesano<Black.
Steel Prod Exp Co<Mach & Met Sales.
Averitt<Averitt.
Re Voron & Chait.
Gilligan<Perlman.
Re US Fid & G Co.
Kufsky<Kufsky.
Bernstein<Bernstein, (2.)
Rosenbloom<Heller.
Bradford<Steinberg.
Kingsland<same.
Katches Dairy Co<Effman.
CNY<Mins.
Machinery Utilities Co<Kehoe.
Wiener<Joblonsky.
Klinger<Klinger.
Cobb<Cobb.
Erdman<Neiman.
Canchian<Astaturian.
Cannone<Lacetera.
Thorne<Israelowitz (2)
Weinberg<Kamber.
Cohen<Mayfer War Relief.
Waskom<Straus & Co
Levy<Corn.
Gordon Eng Corp<Ridgeleigh Corp.
Kaplan<Kaplan.
Tenenbaum<Tenenbaum.
Deutsch<Bangerter.
Schwartz<Shulsky.
CNY<Gildersleeve.
Larhin<Fritz.
Von Marees<Von Marees.
Schlesinger<Burger.
Thorburn<Gates, (2.)
Re Fischer<Biltmore Theatre Corp.
US Rubber Co<Auto Truck Co.
Re Greenhut Co.
Re Hellbroner.
McKenzie<Lane.
City Real Est Co<Salmon & Co.
L & H Porkress<Stavin.
Re Woodruff.
Ritchie<Lyon.
Berman<Schwartz.
Interocean Forward Co<McCormick & Co
Knox<Ackerman.
Ketcham<Am B F T.
Kedrovsky<Archbishop &c, Russ O G C Ch.
Healey<Whann.
Levy<McCreery & Co.
Re Enders & Knoff Co, (Greenberger.)
Nolan<Horn.
Re Taub.
Re Hermann, or Hermann.
Re Cohen.
Re Gray.
Re Warren.
Re Belknap.
Re Cohen.
Re Edner.
Re Fornia.
Re Beldis.
Park Av Oper Co<Carroll.
Nathanson<Algier Shoe Mfg Co.
Robin<Byrnes.
Williams<Warner.
Folsom<Stanwood.
Roberts<Gruher.
Ratkowsky<Ratkowsky.
Rothman<Horwitz.
Katz<Katz.
Train<Mines C of Am.
Simpson<A C Ship Co
Budlansky<Carvel Co.
Gardiner<Jenkins.
Souleles<Chronopoulos.
Titelman<Horn, Schulein & Friedman.

PART II.—Platzek, J.—At 10:30 A. M. Ex parte business.

PART III.—Delehanty, J.—At 10:15 A. M. Motions.
Bry<Mitchel Publications.
Townley<Polansky.
Brower<Fritz.
Cook<Berkowitz.
Hurcombe<Hurcombe.
Fleming<Conners.
Herman<Herman.
Kostoff<Kostoff.
Quaker<Quaker.
Undefended divorces:
Viszari,
Chmelar,
Saukup,
Avedon,
Stephanidis,
Sekaski,
Spies,
Abramson,
Cross,
Betjeman,
Meador,
Rudolph,
Lifshitz,
Hodgson,
Rosenblatt,
White,
Donnelly,
Goldberg,
Davis,
Woolf,
Drummond.
Baker,
Califano,
Ferlaca,
Krias,
Telitizky,
Van Damm,
Allen,
Judlin,
Gross,
Metz.
Montefusco,
Ehrreich,
Seshcltz,
Gruft,
Butler,
Goldstein,
Bacola,
Reynolds,
Morrison,
Barone,
Hyman,
Jones,
Adams,
Millstein,
Strong,
Thompson.
General calendar:
Weldman<Weldman.
Weingarten<Weingarten.
Weldman<Weldman.
Clear.

PART IV.—Philbin, J.—At 10:30 A. M. Clear.

PART IV., (October Term Continued)—Greenbaum, J.—At 10 A. M. Case on.
Kings Co Lighting Co<Lewis.

PART V.—Greenbaum, J.—At 10:30 A. M. Clear.

PART VI.—Guy, J.—At 10:30 A. M. Case on.

PARTS VII and VIII.—Adjourned for the term.

TRIAL TERMS—Part II.—Hotchkiss, J.—At 10 A. M.
Reid<Steinhardt Bros.
Boderman<Demarest.
Kipps<Dwyer.
Pollakoff<Russian Volunteer Fleet.
Nitre Power Co<Agcy Canadian Car Co.
Kasnowitz<Rosenwasser Bros, Inc.
Salzberg<Spero, (2.)
Loucheim<Amberg.
Breslow<Winberg.
Same<Altman.
Weinberg<Rest, Inc.
Davis<Bestmaid Garment Co.
L Hammer, Inc<Einhorn.
Cent Mach & Sup Co<Elec Pheno Co.
Jansen<Otto.
Brown & Bros<Coccaro.
Lewis<Slade (2.)
Betts<Johnson.
Hershon<Kirsch.
Greenhut Co, Inc<Cooper (2.)
Fleck & Hillman<Webster Live P M Co.
Finsilver, Still & Mass, Inc<Goldman.
Woram<Timen.
Burnside<Burnstein.
Love<Clinedinst.
Lynch<Eiseman Magneto Co.
Hittler<Feldman.
Zweifler<Brim.
Case on.

PART III.—Giegerich, J.—At 10 A. M.
Sullivan<Myer Co.
Soskel<NY Rys, (2.)
Fuchs<Rodenberg.
Same<Oehl.
L W Maier<Maze Realty Co.
E. Maier<same.
Rogers<Nora.
Spielman<Gaffron.
Drimmer<N Y Rys.
McCoy<Riva.
Price<Rossman.
Capra<N Y Rys.
Wolow<N Y Cons RR.
Kelly<Int R T.
Wittenberg<Burtis.
A Schachter<Ward Baking Co.
H Schachter<same.
Thompson<Int R T.
Reilly<Princess Garages.
Abell<Strauss.
Koebler<Int R T.
Falk<NY Rys.
Germano<Bleecker Lumber Co, Inc.
Greenberg<NY Rys.
Germann<Bleecker Lumber Co, Inc.
Kaiser<Rothstein.
Wilder<Tarr.
Spataro<Fennell, (2.)
Linsky<N Y Rys.
Wadler<Koenig.
Gilbert<Cohen.
Butty<Hozman.
Lehman<B'klyn Imp Co.
Moran<Shultz Bread.
Garelick<Gellis.
English<Taylor, (2.)
Himelstein<N Y Cons RR.
Casler<Black and White Cab Co.
Slavis<Mulford Haas Co.
Austin<Murray.
Logan<N Y C RR.
Abelowitz<Warner Brothers, Inc.
M. Derfler<Wertheimer.
S. Derfler<same.
Bushstabirer<Flagge.
Goldberg<Wright.
Reid<5th Av Coach.
Nervelt<Horowitz.
Higgins<R. Fitzpatrick, Inc.
Comottor<De Groot.
Black<N Y Rys.
Freile<Cohen Dairy Co, Inc.
Ranhofer<N Y Rys.
Dages<same.
Callahan<Muller.
Frachtel<Gerofsky.
Dona<Kelly.
Rodinsky<Mason & Hanger-McArthur Brothers, Inc.
Marks<Met Distributors, Inc.
Lichtenstein<Flynn.
Klein<Sherry.
Ray<B H RR.
Sherman Nat Bank of N Y<Cohen.
Guinan<Cahn.
Allen<Goodrich.
C. Mudinger<Sale.
M. Mudinger<same.
Considine<Int Mer M.
Gavurin<Barwin Rty.
Lewis<Sadowsky.
Elliott<Degnon Cont.
McManus<Waeterling.
Duryea<Bergmann.
Levin<N Y Rys.
Gohring<Ebling Rty.
Levin<N Y Rys.
Corydon<same.
Yarmolinsky<Weltman.
Farrell<Creevey.
Canfield<G. Backer Const Co.
Rosenbaum<47th St Taxicab Co, Inc.
Krubitch<Hawkins.
Same<Am Brass and Copper Co, Inc.
Siegel<Drivas.

PART XIV.—Cohalan, J.—At 10 A. M.
Hudson Products Co<Halzwasser, Inc.
Cohen<Griffing.
Collins<McWilliams.
Martorelli<Italian Imp Co.
Lesher<Mfg Jewelers Export Co.
Schwartz<Paul Gerli & Co.
Conti<Legend Rlty Co.
Howlett & Hockmeyer Co<Brady.
CNY<Wheeler.
Chatham Sq Rlty Corp<Lo Bue.
Deutsch<Krauter.
CNY<Malatesta.
Madero Bros<Miller.
Reiber<Madison Glue Mfg Co.
Rogers<Brisben.
Galenos<NY C & H R RR.
O'Hanlon<McCreery & Co.
Bloom<Fish.
Weingarten & Jenks, Inc<Rhinock.
Corcoran<Rogers.
Universal Transp Co<R Lawrence Smith, Inc.
Kabeck<Hamilton.
Goodney<Yadofsky.
Maritime Brokers, Inc<Potter.

TRIAL TERMS—Causes assigned from the Day Calendar to the various parts for trial. See Rule VII., amended Trial Term Rules.
PART III.—Giegerich, J.—At 10 A. M. Case on.
Part IV.—Mullan, J.—At 10 A. M. Case on.
PART V.—Pendleton, J.—At 10 A. M. No day calendar.
PART VI.—Dugro, J.—At 10 A. M. Case on.
PART VII.—Ford, J.—At 10 A. M. Case on.
PART VIII.—Gavegan, J.—At 10 A. M. Case on.
PART IX.—Wagner, J.—At 10 A. M. Case on.
PART X.—Whitaker, J.—At 10 A. M. Case on.
PART XI.—Lydon, J.—At 10 A. M.
Inq—Ressler<Warner Sugar Ref Co.
George<Taylor.
PART XII.—Erlanger J.—At 10 A. M. Case on.
PART XIII.—Mitchell, J.—At 10 A. M.
Comstock<Waitt Inv Co, (2.)
PART XIV.—Cohalan, J.—At 10 A. M. Clear.
PART XV.—Newburger, J.—At 10 A. M. Case on.
PART XVI.—Donnelly, J.—At 10 A. M. Case on.
PART XVII.—Hendrick, J.—At 10 A. M. Case on.
PART XVIII.—Sears, J.—At 10 A. M. Case on.

Surrogates' Court.

CHAMBERS—Fowler, S.—At 10:30 A. M.
Motion calendar:
Winthrop V Taylor,
James C Craig,
Hattie L Mossler,
Sarah D Ashley,
De Paoli Antonia Gatelli,
H D Buegeleisen,
Samuel G. Haley, &c.
Marcella Leddy,
Kelleher infants,
Ruby May Fraley,
Meyer London, (2.)
John Keys,
Clark W Dunlop,
William H Bell,
Miles Daly,
Catherine J Brown,
Dr. Louis Schaefer,
Frederick Apfel,
Clara L Miller,
Anna M B Vanderpoel
Irving H Waggoner,
David Zuckerman,
Herman Waje,
Mary S Turnure,
Elias Ponvert y Malibran,
Patrick Hackett,
Camilla Lissauer,
Margaret Harkins, &c,
John J Corning,
Lottie Berls,
George D Thrift,
Edward J Kenny, &c,
Johanna Nugent.
Wills for probate:
Charles Herstein,
Elise U I Blumhardt,
Hannah C Wilson,
Wassily G Schedko,
Samuel Kulkin,
Mary E James,
Francis M Gibson.

TRIAL TERM—Cohalan, S.—At 10:30 A. M.
Estate David Montshain.

City Court.

SPECIAL TERM—Part I.—La Fetra, J.—At 10 A. M. Litigated motions.
De Vivo<Galleranl.
Cooper<M S [illegible] & Co.
Eichenbaum<Keller.
Goetz & Jacoby<Rosenberg.
Winkler<Alperstein.
Federman<Harding.
Moore<Kane.
Moschahlades<Montagnino.
Donnelly<Swiss Colours Co.
Stocks<Art Color Plate Eng Co.
Efficiency Heating Co<F F French Co.
Fitzgerald<Bloch.
Ostroy<Levy.
Birns<Tribune Productions.
Greathead<Drop Metal, &c, Co.
M O'Meara Co<Am Cap Fronts Mfg.
S Eiseman & Co<Zuckerman.
Miller<Richards.
Hammond<Thompson
Skigen<Portman.
Harper<Hunter.
Moses<Cary.
Weisbezahl<Brmingham.
Uptown Garage<Larkin.
Ency Brit Corp<Brown.
Steinhardt<Gray.
Volk<Karmen Con Co.
Sunshine P A Co<Nitzin.
Argo State Bank<Federal Res Bank.
Newfield Silver Mfg Co<Wooster.
Int R T Co<Williams.
Weingarten<NY Rys.
Scherer<same.
Newman<same.
Nathan<same.
Kantner<same.
Taylor<same.
Gallagher<same.
Benjamin<same.
Kupelian<same.
Bennett<same.
Minton<same.
Cohen<same.
Bass<same.
Dower<same.
Zwillinger<same.
Kaufman<same.
Walde<same.
Rothman<same.
Shuster<same.
Fox<same.
Buff-Merz<Ratkowsky.
Klein<Levy.
Wise Auction Co<Roumagnac.
Levy<Emanuel.
Fitzgerald<Bloch.
Furman<Sharp.

SPECIAL TERM—Part II.—La Fetra, J.—At 10 A. M.—Ex parte business.

TRIAL TERM—Part I.—Allen, J.—At 9:45 A. M.
Schoormacher-Conners Co<Penn RR.
Symons<Shattan.
Rosenthal<Halle.
Feld<Hecht.
Stansky<NY Rys.
Esterine<5th Av Coach Co.
Floradeliser<US Tr.
Hirschhorn<Klein.
Steinberg<Price.
Goldmeyer<Lainel.
Tabak<same.
Greenberg<same.
Urivetzky<Greenberg.
Katz<Bernstein.
Gittelman<Goodman, (2.)
Roman<Nat Gum, &c, Co.
Brandwein<N Y Rys.
Cohen<Int R T.
Foster<Waverly Auto Exp Co.
Pogrinsky<Rosedale Dairy Co.
Goldstein<Denbosky.
Fehnstman<NY Rys.
Redock<Met News Co.
Appel<NY Rys.
Marcus<NY Rys.
Whelton<same.
Weiant<NY Cent RR.
Weinrib<NY Rys.
Room<NY Rys.
Gluck<Hotchner.
Sobel<Goldman.
Von Herrlich<Sydow.
Wiener<Barnett.
H Marquadt & Co<Silberstein.
Same<Sunset Warehouse, Inc.
Heckel<Bradley Cont.
Goltsos<US Rty &c Co
Silverstein<Int R T.
Sarica<Union Ry.
Fisher<Int R T.
Branson<NY Rys.
Zwickelberg<NY Cent RR.
Meyerson<Guglielmo.
Knaster<Int R T.
Chrisp<Compagnie Genl Trans.
Epstein<Big Store Rty Corp.
Antonacci<Chiarello.
Barsky<Wolf.

SHORT CAUSE CALENDAR—Cases to be sent to Trial Term, Part II., for trial.
Bob<Labaton.
Pragen<Scheff (3.)
Cooper<Cotton & Co.
Rosch<Gen Com'l Co.
Frieman<Am Ry Exp.
Booth & Flinn<Berger Mfg Co.
Case on.

PART III.—Schmuck, J.—At 10 A. M.—Commercial calendar.
Oliver<Bronston, (3.)
Gordon<N Y & Mineral Flooring Co.
Feinstein<Blumenthal Co.
Kaufman<Kaplan.
Lippman<Rosenblatt.
Noschkes<Stone.
Watson Mfg Co<Cole.
Ver Eecke<Greenwich Savings Bank.
Penn Milk Prod<Harrison H G Ice Cream
Normandy Waist Co<Ins Co of NY.
Harris Co<Greenberg.
Hahn<Sivin.
Newfield Silver Mfg Co<Wooster.
Hicks<Arch Eng Co.
M O'Neil Co<Sylvester
Springdale Nat Bank<Whilden.
Botoshansky<Wilson.
Semple Rieger Co<Kamber.
Furst<Jacobs.
Kupferman<Mirsky.
Howlett & Hockmeyer Co<Uditsky.
Kamenetzky<Libow.
Wolff<Koenigsberger.
Freitag<Brecher.
Baron<Goff & Son.
Hopewell<Ritchey.
Karp<Karp.
Farmers' Bag, &c, Co<Knick Bag Co.
Schwartz<I O B S.
Silverman<Star Dial Light Co.
Bloom<Abr Bloom Co.
Brummer<F & G Leggings, &c, Co.
Stormwood Flooring Co<Silver.
Huebshman<Dolinsky
York Bldg Co<Albert Fixture Co.
Pfeffer<Sklar.
Platt<Anten Eng, &c, Co.
Case on.

PART II.—Meyer, J.—At 10 A. M. Case on.
PART IV.—O'Dwyer, C. J.—At 10 A. M. Case on.
PART V.—Valente, J.—At 10 A. M. Case on.
PART VI.—Finelite, J.—At 10 A. M. Clear.
PART VI.—Walsh, J.—At 10 A. M. Clear.
PART VIII.—Smith, J.—At 10 A. M. Case on.

Referees Appointed.

SUPREME COURT—Platzek, J.—Douglas<Siegel—Middleton S. Borland. Colton<Stratton—Clifford G. Ludvigh. Monahan<Zerman—John L. O'Brien.

SUPREME COURT—Bijur, J.—Re Tree & Co.—Charles E. Heydt. Malters<Wecaw & Co.—Harry A. Gaidel.

Receivers Appointed.

SUPREME COURT—Bijur, J.—Society of N Y Hospital<A. Harding Hartshorn—Arthur Ofner. Mollie Schlessel<Gussie Merda—Bernard Raphino. Matter of Tree & Co—Charles Dougherty.

BRONX COUNTY.

Supreme Court.

SPECIAL TERM—(Chambers)—Tierney, J.—At 10 A. M.—Ex parte business.

SPECIAL TERM—Tierney, J.—Motion calendar.
Horstman<Horstman.
Markowitz<NY Cons RR, (2.)
Bosis<Nassau El RR.
Markowitz<NY Cons RR.
Goldberg<C I & B RR.
Bolky<Un Cigar Strs.
Gyss<Gallup.
Scelsa<Union Ry.
Sadowsky<same.
Curliss<Busch.
Goldstein<Goldstein.
Cohn<Cohen.
Schenk<NY Produce Exch Bank.
Phillips-Jones Co<Reiling & Schoen Inc
Re Acker.
Travis<Bresler, (2.)
Same<Voorhees, (2.)
Cherno<Kallasy.
Rothenberg<Van Praag.
De Bellis<Prisco.

SPECIAL TERM FOR TRIALS—Tierney, J.
Kossoy<Kossoy.
Kaufman<Kline Rlty & Imp Co.
Cahill<Cahill.

TRIAL TERM—Part I.—McAvoy, J.
Metropolitan Elec Mfg Co<Woods Const Co.
Dragnoetty<Callan Bros, Inc.
Jacobson<Brody.
Vernora<same.
Palitz<Duempleman, (3.)
D'Avola<Waites Motor Van & Storage Co.
Marks<Lewandowski.
Guastavino<Rock.
S Fox<Brunor.
L Fox<same.
Friedman<NY Rys.
Weisgal<NY City Interborough Ry.
J. Zelenko<Union Ry.
W Zelenko<same.
King<Union Ry.
Fusco<Bisceglia.
Weiser<J. W. Cornish Const Co, (2.)
White<N Y Rys Co.

The following causes will be added to the ready calendar as required:
Abbonante<Union Ry.
McCarthy<Int R T.
Barchan<Grossman.
F Skupinsky<NY City Interborough Ry.
J Skupinsky<same.
Hultgren<Union Ry.
Brilles<same.
Beatty<Peace.
Carey<NY C RR.
Rall<Neuman.
Rosenthal<Waites Mot Van & Storage Co.
Liebenstein<Brown Adv Agency.
L Rosenthal<Waites Mot Van & Storage.
S Rosenthal<same.
Weber<Holsten.
Uszpalewicz<A J Foreman Coal Co.
Verro<Union Ry.
Wolf<same.
Heit<Walworth Bros, Inc.
Farrow<Harlem Card Paper Co, Inc.
Tuccitto<Union Ry.
Grace<Union Ry.
Nacheman<Hoolahan
F Frey<Heyne.
M Frey<same.
O'Sullivan<same.
Goldstein<Union Ry.
Kruger<Goldberg.
Weingold<Wulfhop.
Silverblatt<Int R T.
Gasdia<Man Eye, Ear & Throat Hospital.
Kallman<Sanwick.
Brinn<Samuels.
O'Shea<Hobby.
Buschi<B H RR.
Phillips<Jacobs.
Buschi<B H RR.
Winkler<Union Ry.
Cotter<Burns Bros.
Ross<So Blvd RR.
Beyrodt<Lyon.
McGuire<C A Sigmond Realty Co.
Bastone<CNY.
Foots<Segal.
Eisler<So Blvd RR.
Lopota<Int R T.
Greenblatt<same.
Stringle<Crimmins Oper Co, Inc.
J Fanelli<Ferguson.
N Fanelli<same.
Maurer<Gimbel Bros.
Schoenfelder<NY Rys

Highest number reached in regular order, 2183.

PART II.—Tierney, J.—Cases to be sent from Trial Term, Part I.
Spaiser<Rollins.

PART III.—Cases to be sent from Trial Term, Part I.

Surrogate's Court.

CHAMBERS—Schulz, S.—Ex parte business.
TRIAL TERM—Schulz, S.—No day calendar.

County Court.

SPECIAL TERM—(Chambers)—Gibbs, J.—Ex parte business.
SPECIAL TERM FOR MOTIONS—Gibbs, J.—Sobel<Harris.
TRIAL TERM—Gibbs, J.—No day calendar.

Referee Appointed.

SUPREME COURT—Tierney, J. — Torpey<Gorkey et al—Edward J. Chapman.

KINGS COUNTY.

Supreme Court.

APPELLATE DIVISION—Second Department—Jenks, Mills, Rich, Putnam, Blackmar, Kelly, Jaycox, JJ.—Motion calendar at 10 A. M.
Kebblethwaite<Flint.
Re CNY.
Ranab Co<Cardillo.
Re John Butler.

APPELLATE TERM — Second Department—Recess.

SPECIAL TERM—Part I.—Cropsey, J.—At 10 A. M.
Berger<Ocean El Ry.
C Katz, Inc<Marba Realty Corp.
Gausman<Lindner.
Willis<L I RR.
Tomback<Tomback.
L Bamberger & Co<Quinn.
Nicosia<3d Av Ry.
O'Rourke Manure Co<O'Rourke.
MacLean<Young.
Goldenberg<Goldenberg.
Seals<Fed Dyestuffs & C Co.
Coffill<Abbott Garage.
Young<Baker.
Griswold<Herman.
Zimmer<Zimmer.
Gibb<Singer Sewing Machine Co (2.)
Hartfield<International Compos Co.
Cooperman<Cooperman.
People ex rel Silver<Riegelman.
Re Reichard, (Bernard.)
C Nicosia<3d Av Ry.
G Nicosia<same.
Franco<Franco.
Cummings<Wolfinger & Lasberg Bldg Co.
Russo<Russo.
Re Remsen Av, (Lahey.)
Otton<Otton.
Del Rio<Standard Oil.
Cohen<Winkless Sons.
Reilly<42d St, M & St N Av Ry
Re Kolmer.
Musso<Beckenstein.
Re Read.
Denning<Denning.
Samotej<Samotej.
Greenberg<Weinbaum
People State NY, (Boyle)<Livingston.

PART II.—Manning, J.—Ex parte business at 10 A. M.

PART III.—Benedict, J.—At 10 A. M.
Cosine<Weiner (mtge foreclosure.)
Lane<Lane.
Gargulio<Gargulio.
Guillano<Volpe.
Richner<Obermeyer & L Brewing Co.
Davis<Schulman.
Reedy Elev Co<Monok
Kuhler<Kuhler.
Schwartz<Golden.
Winskowski<Winskowski.
Cohen<Cohen.
Padowitz<Fisher.
Cherpinski<Cherpinski
Clark<Barton.
Union Trust<Jones (2)
Hoffman<same.
Wandell<Haff.
Grossmutz<Schoenfeld.
Neulist<Neulist.
Daniels<Yonkers Storage Warehouse.
Polo<Polo.

The remaining cases marked ready on the previous call of Feb. 6 will be added to this day calendar for trial from day to day as the above cases are disposed of.

TRIAL TERM—Part I., Manning, J.; Part II., Young, J.; Part III., Kapper, J.; Part IV., Aspinall, J.; Part V., Clark, J.; Part VI., Van Siclen, J.; Part VIII., Kelby, J.
Beck<Bernstein.
Mazo<La Penniere.
Boyle<NY Con RR.
Roberts<Nassau RR.
Schumacher<Danowski.
Vitale<Schirmer.
Fordin<B H RR.
Kanfer<Dickman.
Marston<Westinghouse El & Mfg Co.
Mitchell<Callahan.
Messina<B H RR.
Shults<B, Q Co & S RR.
Weiskott<Mishoon & another.
U S Title Guar Co<Burroughs.
Bayard Products Co<Jarvis Warehouse.
Beck & ano<Gratz.
Rapp<Taylor.
Spiegelglass<Tontine Realty Co.
Kruse<Drake.
Wanderer<NY Rys.

The balance of the day calendar stands over until Feb. 10.

Highest number reached on regular call, 7034.

Surrogates' Court.

CHAMBERS—Ketcham, S.—No day calendar.

County Court.

PART IV., MacMahon, J.; Part V., May, J.—At 10 A. M.
Audley Clarke Co<Reichnitz Bros. Case on Part V.
Tooker<Globe Const.
Blonstein<Vogel.

QUEENS COUNTY.

Supreme Court.

TRIAL TERM—Faber, J.—Part I.—At 10 A. M.—Case on. No day calendar.
Cases will be added to calendar from day to day from the day calendar of Jan. 29.
Highest number reached on general calendar is 2715.

WESTCHESTER COUNTY.

Supreme Court.

TRIAL TERM—Part I., Tompkins, J.; Part II., Platt, J.; Part III., no Justice.—At 10 A. M.
Bernarducci<Deutermann.
McNeill<Alland, (5.)
Horton<Rollins.
Finley<Roemer.
Treadwell<City of Yonkers.
Stock<Lord & Taylor.
The following causes must be answered ready or marked over to another day:
Troia<Guggelz.
Grecke<Yonkers RR.
Irvine<Lambiasi.
Gerardi<Int R T Co.
Highest number reached on call, 854.

Surrogate's Court.

AT WHITE PLAINS—Slater, S.
Wills for probate:
Charles Maurer,
Vincenzo Ricci.
Pet. for admin'n:
Alice T. Coon.
Executor's acc't'g:
Sarah R. Harrison.
Admr's accounting:
Henry C. Nelson.
Pet. to release surety:
William L. Evans.
Compulsory acc't'g:
Charles S. Ware.
The following case will not be called because of failure to file proofs of service under Rule II.: Probate—S. Pettinato.
SPECIAL TERM—Seeger, J.—At 10 A. M.
Ives<McGraw.
Also for the hearing of motions and ex parte business.

RECORDED MORTGAGES.

With name and address of lender and lender's attorney. Interest is at 5 per cent. unless otherwise specified.

Manhattan.

OLD BROADWAY, n e c 130th St., 50x100; also Broadway, e s, 50.5 ft n of 130th St., 53.11x100, secures performance of covenants in lease, &c., Jan. 18; Michael F. Loughman, landlord, to 130th Street Garage Corp., tenant, 535 West 130th St., due Feb. 1, 1919, 4 per cent., prior mtg. $70,000; attorney, S. C. David, 140 Nassau St..$7,500

RIVERSIDE DRIVE, 414, e s, 77.10 ft s of 114th St, 25.10x111.9x25x118.4, Feb. 5; Leopold Weiss to Alex Walker, 205 West 89th St; due Feb. 1, 1929, 6 p. c.; attorneys, Babbage & S., 111 Broadway.......$55,000

SOUTH ST., 384; also Front St., 367-9, secures performance of covenants in lease, &c., Feb. 5; Sol Haber, landlord, to Isidor Rosenthal, tenant, 222 East 13th St., due Feb. 1, 1929, 5 per cent.; attorney, S. S. Rubenstein, 140 Nassau St..........$1,500

8TH AV, 533, w s, 49.5 ft s of 37th St; also 37th St, 304 West, lease hold, a. t. Feb. 4; Favorite Amusement Co. to Nathan Cohen, 1,061 57th St, Brooklyn; installs, 150 mo, 6 p. c.; attorneys, Wasserman & E., 37 Liberty St, notes.......$3,000

15TH ST, 111 West, n s, 125 ft w of 6th Av, 25x103.3, P. M., Jan. 20; Mollie Stutz and Rose Ebel to Corn Exchange Bank, 13 William St, 5 years; attorneys, Scott, G. & B., 46 Cedar St.......$11,000

40TH ST., 318 East, s s, 25x98.9, Feb. 4; Matilda Fitzsimons and Matrons Realty Corp. to John J. Halloran, 31 West 12th St., 2 years, 6 per cent.; attorney, John J Cunneen, 11 Wall St.......$12,000

49TH ST, 446 West, s s, 224.6 ft e of 10th Av., 25.6x100.5; 49th St, 448 West, s s, 208 ft e of 10th Av., 16.6x100.5, Jan. 27; 446 West 49th St. Co. to George Latour, 301 West 48th St. 1 year, 6 p. c., prior mtg. $——; attorneys, Bauerdorf & Taylor, 111 Broadway......$1,000

96TH ST, 245 West, n s, 150 ft e of West End Av, 25x100.5, P. M., Feb. 3; Stella A. Gordon to Martha M. Nelson, 347 East 19th St., Brooklyn, and Rebecca J. Seidman, 55 Mansfield Place, Brooklyn, due Feb. 1, 1922, 6 p. c.; attorney, J. A. Seidman, 63 Park Row......$6,000

85TH ST., 74-78 West, s e c Columbus Av., 100x102.2, P. M., Feb. 5; Lansvog Holding Corp. to Hortense Levine, 157 West 92d St., due Feb. 1, 1922, 6 per cent., prior mtg., $152,000; attorney, Frederick Lese, 35 Nassau St.......$8,000

118TH ST, n s, 100 ft e of Morningside Av, E. 50x100.11, P. M., Feb. 1; 210 West Fifty-sixth Street Co. to Seamen's Bank for Savings, 76 Wall St; 5 years; attorneys, Cadwalader, W. & T., 40 Wall St....$55,000

121ST ST, n s, 175 ft w of Amsterdam Av, 100.11x175xirregular, Feb. 6; Bancroft Holding Co. to Samuel Wacht, 790 Riverside Drive, installments 6 p. c.; attorney, Samuel Wacht, Jr., 170 Broadway.......$22,000

125TH ST, 604-6 West, s s, runs s 100.11x w 42.6 to centre line old Bloomingdale Road, closed, x n —— to street x e 63 ft to beginning, P. M., Feb. 1; Stars and Stripes Realty Co. to U. S. Trust Co. of New York, 45 Wall St., trustee, 5 years; attorney, New York Title and Mortgage Co., 135 Broadway......$85,000

SAME PROPERTY, Feb. 1; same to Hy Pischtel, 100 West 172d St., due Feb. 25 1920, 6 p. c., prior mtg. $85,000; attorney Max Perlman, 55 Liberty St......$10,000

141ST ST, 204-6 West, s s, 100 ft w of 7th Av, 65x99.11 P. M., Feb. 3; Hampton, Suffolk Co. to Ilwood Holding Corp., 47 West 34th St; installs 6 p. c.; attorney, Isaac Josephson, 51 Beekman St.......$1,200

Bronx.

GERARD ST, n s, 153.10 ft e of Bergen Av, runs e 24.11 x n 89.9 x w 52.4 x s 43.9; Benjamin Sobel to Title Guarantee and Trust Co., 176 Broadway, Feb. 6, due as per bond; attorney, Title Guarantee and Trust Co., 176 Broadway......$5,000

SAME PROPERTY; same to William F. Smith, 954 East 180th St, prior mtg $5,000, Feb. 6, due as per bond; same attorney......$4,700

GERARD ST, n s, 124.5 ft e of Bergen Av, runs e 29.6 x n 43.9 x w 52.8; Walter E. Phelps to Title Guarantee and Trust Co., 176 Broadway, Feb. 6, due as per bond; attorney, Title Guarantee and Trust Co., 176 Broadway......$5,000

SPUYTEN DUYVIL ROAD, n e s, at s e corner of land of Philo Johnson, runs e — to Palisade Av x e s and w on curve of Palisade Av and Spuyten Duyvil Road to beginning; Northern Realty Co. to John E. Hayes, 64 East 123d St, Dec. 26, 1918, 3 years,; attorney, J. J. McKelvey, 43 Cedar St......$5,725

TOPPING AV, w s, 165 ft n of 174th St, 52.6x95; Cyrus S. Brown to Barnett Schaeffer, 1,749 Topping Av, prior mtg $6,000, Jan. 22, due Feb. 4, 1923, interest as per bond; attorney, Lawyers Title and Trust Co., 160 Broadway......$2,000

WASHINGTON AV, e s, 292.4 ft s of 175th St, 26.2x109.6; Eleanore A. S. Hannemann to Central Savings Bank, 157 4th Av, Jan. 28, 5 years; attorney, Lawyers Title and Trust Co., 160 Broadway......$16,000

WASHINGTON AV, e s, 266 ft s of 175th St 26.3x109.5; same to same, Jan. 28, 5 years; attorney, same......$16,000

ASSIGNMENTS OF MORTGAGES.

Manhattan.

LAFAYETTE ST, s w corner White St; Metropolitan Life Insurance Co. to Dry Dock Savings Institution, 341 Broadway; attorney, F. M. Tichenor, 38 Park Row. $500,000

PARK ROW, 93, trustees of Columbia University to U. S. Trust Co., 45 Wall St., trustees; attorney, Jno. B. Pine, 63 Wall St......$15,000

52D ST, 351-5A, Louis Christman et al admrs., to Harlem Savings Bank, 124 East 125th St; attorney, Title Guarantee & Trust Co., 176 Broadway......$75,000

72D ST, 305 W, int $55,000; Jule H. V. Paterno to Ralph L. Spotts, executor, 340 West End Av., executor &c.; attorneys, Kendall & H., 120 Broadway......$40,000

74TH ST, s s, 562 ft w of Columbus Av, mtg $26,000 and $28,000; John J. Wysong et al, trustees will Jno R. Marshal, to J. Frederic Kernochan and others as commission of Marie Marshall, and J. F. Kernochan and others as said commission; attorney, Hy. F. Miller, 44 Pine St, two assignments, each......$1

98TH ST, 330-32 East; Amelia M. Bauchle to Jno. Poth, 301 East 104th St.; attorneys, Bauchle & Canty, 51 Chambers St..$25,000

115TH ST, 9 East; George J. Grossman to New York Title and Mortgage Co. and New York Title & Mortgage Co. to George J. Grossman, 38 De Kalb Av, White Plains, N. Y.; two assignments, $13,000 and..$100

Bronx.

CASTLE HILL AV, 1,537; Grace A. Motley to Julia A. Ford, 616 West 116th St; attorney, Title Guarantee and Trust Co., 176 Broadway......$6,000

GRAND BOULEVARD AND CONCOURSE, 2,500; Creston Realty Corp. to Isidor H. Kempner, 343 West 87th St, attorneys, Elsman, L. C. & L., 135 Broadway, 2-9 part. $1

SAME PROPERTY; same to Irving Judas, 740 Riverside Drive; attorneys, same, 1-3 part......$3,000

SAME PROPERTY; same to Fisher Lewine, 110 East 78th St; attorneys, same, 4-9 part......$1

TIMPSON PLACE, 679; William Haigh, executor, to Mary A. Ferris, 159 West 87th St; attorney, Lawyers Title and Trust Co., 160 Broadway......$6,000

LOT 35, map of Briggs Estate, at Williamsbridge; Michael Sheehan and another, executors, to Ella B. Borden, 30 West 71st St; attorneys, Herman & E., 170 Broadway......$1,000

LIS PENDENS.

Manhattan.

AMSTERDAM AV, s w corner of 180th St, 25x100; Mutual Life Ins. Co. of N. Y. against Arthur D. Wolf et al., foreclosure of mortgage; attorney, F. L. Allen.

ESSEX ST, w s, 100 ft s of Stanton St, 25x80.4; Helen C. Mostyn et al against Louis Drosin et al., foreclosure of mortgage; attorneys, Blackwell Bros.

Bronx.

MORRISANIA AV, e s, 116.4 ft s of 162d St, 50x113.2; Mathilde Visnest as executrix, against Charles A. Stener, foreclosure of mortgage; attorney, H. A. Vieu.

241ST ST, n s, 160 ft e of Katonah Av, 25x100; Bronx Investment Co. against Louis Hano et al., foreclosure of mortgage; attorneys, Merrill, Rogers & Terry.

REAL ESTATE FIELD

The old essential oil district just north of the financial section, which has experienced a revival of both speculative and investment buying since the first of the year, furnished a small bit of interesting transaction yesterday in the resale by Sigsbee Graham of a plot of about 5,000 square feet at the southwest corner of Gold and Platt Streets with frontages of twenty-six feet on Gold Street and 106 feet on Platt Street.

The building is leased on short term leases to the Mallinckrodt Chemical Works, the Chemical Company of America, and Thomas Prosser & Sons. This is the second sale of the property by the same brokers, the Charles F. Noyes Company. The purchaser is an investor.

Recent purchases in the vicinity by Mr. Graham, who has been buying extensively, include 27 Cliff Street, 60 Cliff Street, 10-12 Cliff Street, 239 Pearl Street, 207 Pearl Street, 205 Pearl Street, 4-6 Gold Street, 93-95 Maiden Lane, and 107 John Street.

Deal for Ritz-Carlton Court Pending.

Negotiations are pending for the sale of the Ritz-Carlton Court apartment house, a six-story structure occuping the block front on the west side of Audobin Avenue, between 187th and 188th Street, 180 by 75, owned by the Nason Realty Company. The structure is fully tenanted and returns an annual rental of $36,000. It is held at $275,000. H. T. Wood is the broker in the transaction.

Senator Pell Buys Dwelling.

Senator Herbert C. Pell, Jr., purchased from Emma L. D. Clark 20 East Ninety-fourth Street, a five-story American basement dwelling, on a lot 19 by 100.8, held at about $55,000. A. J. Clark negotiated the sale.

Heights Activity Continues.

The Kershaw, a six-story elevator apartment, on lot 75 by 100, at 1,253 St. Nicholas Avenue, adjoining 173d Street, was sold by William C. Schmidt to Charles Wynne, operator. The property, held at $145,000, is arranged for twenty-eight families and five stores, and returns an annual rental of about $20,000. Byrnes & Bowman were the brokers, Guggenheimer, Untermyer & Marks represented the seller, and Stoddard & Mark the buyer.

Operator in Three Deals.

Three all-cash deals were closed yesterday by Frederick Brown, operator. From the New York Life Insurance and Trust Company he bought the six-story elevator apartment house at 506 and 508 West 122d Street, on a plot 50 by 95. The house was held at $105,000.

From Mary A. Tower Mr. Brown has purchased through August Lauter the three-story private dwelling at 2,184 Grand Boulevard and Concourse, on a lot 25 by 130. It was held free and clear, the asking price being $10,000.

Mr. Brown has sold to the Kermit Realty Company the plot 100 by 100 at the northeast corner of Ninth Avenue and 213th Street, acquired in an exchange a few days ago.

Builders Sell Row of Bronx Apartments.

The row of five six-story apartment houses on Webster and Clay Avenues near Claremont Parkway has been sold by the Sikora Realty Corporation to the 1,347 Boston Road Company, in conjunction with Bernard Cransman. The property is known as 1,417 to 1,421 Webster Avenue and 1,394, 1,398, and 1,402 Clay Avenue, and provides housing for 142 families. On Webster Avenue there are two structures, standing on a plot 125 by 82, which show an annual return of $20,000.

The Clay Avenue houses, three in number, occupy a site 136 by 100, returning an annual rental of $25,000. The Webster Avenue end of the property was valued at $170,000 and the Clay Avenue side at $185,000. The sellers built the houses on land acquired in 1915.

Buyers for Tenements.

The six-story tenement, on a plot 37 by 100 at 16 East 105th Street, has been sold to an investing client by Hyman Bloom and Mulvihill & Florea.

An investing client of Levy & Shapiro has purchased from the Lawyers Mortgage Company 55 and 57 Suffolk Street, two five-story tenements, on a plot 50 by 75.

Ennis & Sinnot, operators, have purchased from John Davis the five-story apartment house, on a lot 25 by 100, at 538 West 159th Street, near Broadway. M. Weisstock was the broker.

Morris Polsky sold to the Manerica Realty Corporation, W. E. Stein, President, the six-story apartment on plot 37.5 by 100 at 541 to 543 West Forty-ninth Street. The building houses sixty-six tenants, returning an annual rental of $11,000, and was held at $70,000. The transaction was a cash one. Benjamin Cintin was attorney for the seller and A. A. Hageman the broker in the deal.

The Bronx Market.

Harry Kallman purchased the five-story apartment house at the southwest corner of Courtlandt Avenue and 151st Street from Samuel Williams as an investment. The house, which is arranged for thirty-one families and four stores, was erected ten years ago, shows an annual rental of over $10,000, and was held at $70,000. Leo Mutchik was the broker.

J. Kennedy bought from Charles Wynne, operator, the three-family house on lot 25 by 100 at 235 East 203d Street near Grand Concourse, through Louis N. Adler.

Brooklyn.

The four-story double brick store and apartment building, on lot 20 by 100 at 1,824 Fifth Avenue, held at $40,000, was sold by Mrs. Elise Hoegerle to a client for investment. Tutino and Cerny negotiated the sale.

Rae Elkin bought the one-family semi-detached brick dwelling, 2,048 Sixty-sixth Street, Mapleton Park, from the Alco Building Company. The Realty Trust made the sale.

Agnes Aitchison sold the two-story and basement frame dwelling, 303 Fourteenth Street to a client of F. C. Sauter.

Reinhard Hall Realty and Construction Company bought from the Terrain Realty Company seventeen lots in the Dyker section, ten of them located a tthe southeast corner of Twelfth Avenue and Eightieth Street, two on the south side and five on the north side of Seventy-seventh Street, west of Twelfth Avenue. M. Morgenthau, Jr., made the sale of the property, which was recently acquired from Frederick Brown in an exchange for the apartment at 50 Northern Avenue, northwest corner of 179th Street, Manhattan.

Forest Hills House Sold.

Lemuel Burrows, President of Castner, Curran & Bullitt, has purchased from Hugh Mullen his colonial residence, on a plot 200 by 200 irregular, at 50 Greenway, South, Forest Hills, for occupancy. The property, which was held at $65,000, was sold by Guyon L. C. Earle in cooperation with the Sage Foundation Homes Company.

Westchester County.

Albert Lockwood sold the dwelling 134 Devoe Avenue, Yonkers, for Peter A. Albertson to Frederick Ostermayer, and the house 132 Lee Avenue, Yonkers, for Allen B. Campbell to E. J. Bates.

L. M. Hubbard sold his house at Philipse Manor, Tarrytown, to Gerald B. Gould of Manhattan. The Robert E. Farley Organization made the sale.

An investing client purchased the cottage and about a quarter of an acre of ground at the southeast corner of Larchmont and Cherry Avenues, Larchmont, through E. C. Griffin and P. H. Collins.

Commercial Leases.

The Vacation Association has leased the store at 30 West Thirty-ninth Street through Pease & Elliman.

Suzuki & Co. of Kobe, Japan, dealers in raw silk, have leased 3,200 square feet of space in the Hess Building, Twenty-sixth Street and Fourth Avenue, through M. & L. Hess, Inc.

The entire fourth floor, of the former Simpson-Crawford Department Store at 311 to 319 Sixth Avenue, comprising 20,000 square feet, has been sublet to the Supertone Talking Machine Co., a subsidiary of the Plaza Music Co., by Cohen, Endel & Co., manufacturers of army uniforms. An extension was given by the owner. The Carman Supply Co., dealers in laundry supplies, has rented the store and basement at 65 to 67 West Thirteenth Street. E. Tannebaum Corporation represented the tenant. Brett & Goode Co. negotiated both deals.

Other leases yesterday were the seventh floor at 220 Fifth Avenue to the Philip Kobbe Co.; space in the American Woolen Building for Carstein & Linnekin, agents, to the Tip Top Toy Company, J. G. Kempfner & Frankenberg, Morgan & Singleton; the upper part of the building at 235 Seventh Avenue to Theo. Boutis & Company; lofts at 41 West Twenty-fourth Street to L. & N. Swinel, Isidore Dobrin, Morris Silbert, Samuel Kirschner, Isidore Weisburg; floor at 119-21 West Twenty-third Street to Bloomenthal, Davidson & Kurtzman; floor at 114 East Twenty-eighth Street to Philip Zukerman; all deals were make through Dwight, Archibald & Perry, Inc.

Realty Notes.

The Clyde Fitch Estate at Bedford Hills, Westchester County, consisting of thirty-six acres with dwelling and improvements, is soon to be offered at a private sale. Arthur C. Sheridan is sole agent for the property.

A mortgage for $36,000 has been placed on the six-story flat on a plot 41.8 by 100 at 453 West 124th Street by Harold L. Lewis for the Speedway Realty Co.

RESULTS AT AUCTION.

By Henry Brady.

Suffolk St, 95, w s, 250.10 ft s of Rivington St, 25.1x100.11, five-story tenement and stores; R. M. Bruno against Loretta Corp. et al.; Cary & C., attorneys; due, $23,957.08; taxes, &c., $1,592.34; to the Lawyers Mortgage Co., a party in interest, for $24,000.

49th St, 533 West, n s, 325 ft e of 11th Av, 25x100.5, five-story tenement; C. A. Baab against Louis Milhauser et al.; W. M. Powell, attorney; due, $4,947.30; taxes, &c., $450; prior mtg $16,000; to the plaintiff for $19,333.

By Joseph P. Day.

46th St, 327 West, n s, 321.2 ft w of 8th Av, 16.8x100.5, three-story and basement dwelling; J. M. Dolano against A. C. V. Rafferty et al.; Cary & C., attorneys; due, $12,048.18; taxes, &c., $358.75; to Dr. M. M. Waterhouse for $12,650.

Paulding Av, n e corner of 215th St, 50x100; Marie Gori against Rosari Gaspari et al.; A. F. Tuozzo, attorney; due, $1,194.68; taxes, &c., $200; to the plaintiff for $500.

THE BUILDING DEPARTMENT.

Alterations.

Items under $3,000 omitted.

Lexington Av, 962; to a four-story dwelling; J. Wolfe, 2 West 45th St, owner and architect; cost, $5,000.

16th St, 449 and 451 West, to two five-story dwellings; G. C. Wetmore and C. A. Baudouine, owners; D. Wortman, 114 East 28th St, architect; cost, $7,000.

REAL ESTATE TRANSFERS.

With name and address of purchaser and attorney. When attorney's name is omitted address party of the second part.

Manhattan.

AMSTERDAM AV, 588, w s, 75.8 ft s of 89th St, 25x100; Anna F. Deering to Jacques C. Cohn, 135 West 79th St, all title, b. and s. and c. a. g., Jan. 18; attorney, Samuel B. Hamburger, 2 Rector St. $1

FULTON ST, 118, s s, —x— to Cow Alley; Fulton St, 120, s s, 76.4 ft e of Nassau St, 25.3x82.3; Max Mendel to Philip Zeitlin, 241 West 108th St, mtg $100,000, all liens, Feb. 4; attorney, M. Britwitz, 277 Broadway......$1

NASSAU ST, 35-39, s w corner of Liberty St, 79.2x111x irregular; Croyden Corp. to Ineas Realty Co., 511 5th Av, q. c., Oct. 16; attorney, Title Guarantee and Trust Co., 176 Broadway......$100

PLEASANT AV, s w corner of 108th St, 100.11x93; Ida Brantman et al. to Eliz. F. Rankin, 119 West 77th St. mtg $15,000, all liens, Dec. 19; attorney, William R. Adams, 59 Broad St......$1

RIVERSIDE DRIVE, 414, e s, 77.10 ft s of 114th St, 25.10x111.9x25x118.4; Alexander Walker to Leopold Weiss, 2,517 7th Av, Feb. 5; attorney, E. B. Cohen, 51 Chambers St......$100

STANTON ST, 314, n s, 76 ft w of Goerck St, 26.7x26.7; Wolf Beller, Inc., to Abr. J. Beller, 550 West 160th St, all liens, Jan. 3; attorney, Isadore Apfel, 299 Broadway...$1

WEST ST, 229-230, e s, 75.1 ft s of Beach St, 50.5x124x50.2x122.7; Clement B. Wood to William E. Conley, 52 William St, b. and s., c. a. g., Dec. 31; attorney, Title Guarantee and Trust Co., 176 Broadway. $10,000

SAME PROPERTY; the Griscom-Russell Co. to same, b. and s., c. a. g., Jan. 7; attorney, same ......

[illegible] ST, 615 East, n s, 219.3 ft e of Av B, 21.10x103.3; Anna M Warren to Kabee Realty Co., 55 Liberty St; attorneys, Miller & B, 55 Liberty St......$1

15TH ST, 111 West, n s, 125 ft w of 6th Av, 25x103.3; Corn Exchange Bank to Mollie Stutz and Rose Ebel, 448 West 57th St, mtg $11,000, all liens, Jan. 20; attorney, Title Guarantee and Trust Co., 176 Broadway......

[illegible] ST, 245 West, n s, 150 ft e of West End Av, 25x100.5, foreclosure Feb. 3, 1919; Thos. O'Callaghan, referee, to Stella A. Gordon, 1,881 Madison Av, party in interest, Feb. 3; attorney, Jos. A. Seidman, 63 Park Row......$4,000

85TH ST, 74-78 West, s e corner of Columbus Av, 100x102.2; Hortense Levine to Lansvog Holding Corp., 320 Broadway, mtg $160,000, all liens, Feb. 5; attorneys, Morrison & Schiff, 320 Broadway......$100

6TH ST, 302-4 East, s s, 100 ft e of 2d Av, 50x100.5; Marcus Hyman to Jos. Leibner, 1,421 Madison Av, ½ part, b. and s., Feb. 5; attorney, Jacob M. Leibner, 63 Park Row......$100

5TH ST, 41 West, n s, 86.10 ft e of Manhattan Av, 16.4x100.11, foreclosure Jan. 30, 1919; Enos S. Booth, referee, to John A. Beall, 26 Behert St, Morristown, N. J., executor and trustee, mtg $11,700; attorney, C. De Witt Rogers, 141 Broadway; interest, $11,700......$300

15TH ST, 440 East, s s, 378.4 ft e of 1st Av, 16.8x100.10; Alfredo Urbano to Oreste Bandini, 106 44th St., Corona, Borough of Queens, and another, mtg $4,000, Feb. 1; attorney, Frank J. Rinaldi, 167 East 121st St......$700

8TH ST, 365 West, n s, 100 ft e of Morningside Av East, 50x100.11; Seamen's Bank for Savings to 210 West 56th Street Co., 35 Broadway, b. and s, all liens, Feb. 1; attorneys, Eiseman, L., C. & L., 135 Broadway......$100

SAME PROPERTY; 210 West 56th Street Co. to Harris Mandelbaum, 12 West 87th St, and Fisher Lewine, 110 East 78th St, mtg $55,000, b. and s, Feb. 5; attorneys, same.$1

125TH ST, s s, 100 ft w of Broadway, 63 ft to c. l. old Bloomingdale Road, (closed,) x—842.6x100.11; U. S. Trust Co., trustee, to Stars and Stripes Realty Co., 51 Chambers St, Feb. 3; attorney, Jos. E. Greenberg, 299 Broadway......$100

128TH ST, 46 West, s s, 342 ft e of Lenox Av, 18x99.11; Lawmor Improvement Co. to G. Forestermann, 46 West 128th St, mtg $400, all liens, Feb. 4; attorney, Title Guarantee and Trust Co., 176 Broadway. $100

141ST ST, 244-246 West, s s, 100 ft w of 7th Av, 65x99.11; Ilwood Holding Corp. to Hampton Suffolk Co., 3 West 101st St, mtg $60,300, all liens, Feb. 4; attorneys, Kurzman & F., 25 Broad St......$100

Bronx.

COLLEGE AV, 1,321-3, w s, runs w 185 to Morris Av x n 50x e 92.6x n 25x e 92.6x s 75; Robert Podgur, Inc., to Felix Realty Co., 450 Van Buren St., Brooklyn, mtg $81,350, Feb. 6; attorney, Felix Cohn, 450 Van Buren St, Brooklyn......$1

CLAREMONT PARKWAY, n s, 90.11 ft e of Webster Av, 56x83.3; Solomon Bossak to Frances H. Bossak, 1,383 Washington Av, mtg $31,000, Jan. 6; attorney, Frances H. Bossak, 1,883 Washington Av......$1

GERARD AV, n s, 124.5 ft e of Bergen Av, runs e 29.6x n 43.9x w 52.5; William F. Smith to Walter E. Phelps, 2,731 Creston Av, Feb. 6; attorney, Title Guarantee and Trust Co., 176 Broadway......$100

GERARD AV, n s, 153.10 ft e of Bergen Av, 24.11x89.9x52.4x43.9; William F. Smith to Benjamin Sobel, 501 West 143d St, Feb. 6; same attorney......$100

GRAND BOULEVARD AND CONCOURSE, 2,366, e s, 102x61 to Ryer Av x 102.8x73; Olds Holding Corp. to Julius H. Zieser, 666 Greene Av, Brooklyn, Dec. 30, 1918; attorney, J. H. Zieser, 217 Broadway......$100

SAME PROPERTY; Julius H. Zieser to Barclay Holding Corp., 217 Broadway, Feb. 5; same attorney......$1

SAME PROPERTY; Barclay Holding Corp. to Rocky Crest Realty Co., 1,511 3d Av, mtg $95,000, Feb. 5; same attorney....$100

HOE AV, 1,563 to 1,567, s w corner of 173d St, 180x100; 1,563 Hoe Avenue Realty Corp. to Sedan Holding Corp., 217 Broadway, mtg $125,000, Jan. 31; attorney, J. H. Zieser, 217 Broadway......$1

LIVINGSTON AV, w s, at n e corner of land conveyed March 15, 1911, runs w 175x n 35x e 175x s 35; Delafield Estate to Henry H. Janeway, on w s of Livingston Av, 200 ft s of 240th St, July 11, 1918; attorney, Delafield Estate, 27 Cedar St..$135

TOPPING AV, w s, 165 ft n of 174th St. 52.6x95; Barnett Schaeffer to Cyrus S. Baron, 1,740 Anthony Av, mtg $8,000, Feb. 1; attorney, Lawyers' Title and Trust Co., 160 Broadway......$1

TRINITY AV, 828, s e corner of 160th St, 20.8x30.1x28.8x30.2; also Trinity Av, e s, 28.8 ft s of 160th St, 25x30; Fisher Lewine and another, exrs, to Caroline Walwarth, 997 Boston Road, mtg $5,400, Jan. 21; attorney, Title Guarantee and Trust Co., 176 Broadway......$6,200

SAME PROPERTY; Caroline Walwarth to Isabella Zatta, 935 Park Av, Hoboken, N. J., mtg $5,000, Jan. 30; same attorney..$1

WASHINGTON AV, 1,383, w s, 21x150; Solomon Bossak to Frances H. Bossak, 1,383 Washington Av, mtg $5,500, Jan. 6; attorney, Frances H. Bossak, 1,383 Washington Av......$1

WASHINGTON AV, 1,776, e s, 26.3x109.5; also Washington Av, 1,774, e s, 26.2x109.6; Eleanore A. S. Hannemann to Oscar Sanders, 1,040 Fox St, mtg $16,000, Feb. 15; attorney, Lawyers Title and Trust Co., 176 Broadway......$100

WASHINGTON AV, 1,774, e s, 26.2x109.6; Central Savings Bank to Eleanore A. S. Hannemann, 336 Parkville Av, Brooklyn, Jan 28; attorney, same......$18,500

WASHINGTON AV, 1,776, e s, 26.3x109.5; same to same, Jan. 28; same attorney, $18,500

3D AV, s e corner of 180th St, 96.10x267.8x56.6x270.8; Olds Holding Corp. to Julius H. Zieser, 666 Greene Av, Brooklyn, Dec. 30, 1918; attorney, New York Title and Mortgage Co., 135 Broadway......$100

SAME PROPERTY; Julius H. Zieser to Barclay Holding Corp., 217 Broadway, Feb. 5; same attorney......$1

SAME PROPERTY; Barclay Holding Corp. to Ormond Realty Corp., 19 West 34th St, mtg $108,000, Feb. 5; same attorney....$100

169TH ST, n e s, 95 ft s e of 3d Av, runs n 98.9x e 23.1x s w 59.4x s w 34.1x s w 5.5x w 23.1; also 169th St, n s, 95 ft e of 3d Av, runs n 98.9x w 3.6x s 98.7; 210 West 56th St Co. to Harris Mandelbaum, 12 West 87th St, and another, Feb. 3; attorneys, Elsman, L. C. & L., 135 Broadway......$1

169TH ST, s s, 105 ft e of Morris Av, 17x95; Augusta Detlefs to Belle McEvoy, 278 East 169th St, mtg $3,300, Feb. 6; attorney, Belle McAvoy, 278 East 169th St......$100

180TH ST, n s, 125 ft w of Vanderbilt Av West, 103.7 to Webster Av x103.3x99x94.5; Koelsch-Hubener Co. to Charles M. S. Komroch, 370 East 139th St, mtg $13,000, Jan. 30; attorney, John Kadel, 370 East 149th St......$100

RECORDED LEASES.

With name and address of lessee.

Manhattan.

BROADWAY, 1,679, all; Lawyers' Title & Trust Co., trustee, to Walter J. Salmon, Irvington, N. Y.; 20 years from May 1, 1919, 20-year renewal; taxes, &c., and as per agreement

GREENWICH ST, 801, all; Jos. Yellin to Kenny Warehouse and Transportation Co., 29 Broadway; 10 years from Nov. 1, 1918; address, J. Yellin, 803 Greenwich St..$3,300

MAIDEN LANE, 57, all; Seth S. Terry, invid., et al., trustees, to Hammel, Riglander & Co., 47 Maiden Lane; 10 3-12 years from March 1, 1919......$8,000

SOUTH ST, 384; Front St, 367-369, all; Sol. Haber to Isidor Rosenthal, 228 East 13th St; 10 years from Feb. 1, 1919; attorney, S. S. Rubenstein, 140 Nassau St....$3,780

1ST AV, 2,205, s s, floor and entrance from 357 East 113th St; Domenico Taurone et al. to Calogaro and Ignasio Mole, on the premises; 5 years from Feb. 1, 1919; address Toto Scotillo, 2,211 1st Av....$1,080

4TH AV, e s, from 25th to 26th St, 11th floor; Hanover Corporation to Julius Kayer & Co., 45 East 17th St.; 6 years from Feb. 1, 1919; 2 years renewal; attorneys, Hardy, S. & W., 165 Broadway......$15,000

42D ST, 50 East, basement and easterly entrance leading thereto; August Heckscher to Horn & Hardart Co., 600 West 50th St; 14 3-12 years from Feb. 1, 1919; attorney, Samuel J. Tankoos, 11 John St....$15,000

89TH ST, 137 and 139 West, n s, 225 ft e of Amsterdam Av; Action Garage Corporation to Philip Lauter, 252 West 92d St; from Feb. 1, 1919, to July 30, 1935; attorney, Harvey J. Cohen, 61 Park Row; taxes &c., and......$11,000 and $12,000

MECHANICS' LIENS.

Manhattan.

Broadway, 204 to 210; Berger Mfg. Co. against Broadway-John St. Corp., lessee and contractor; Reformed Protestant Dutch Church of the City of New York, owner (renewal)......$315.79

Same property; same against same (renewal)......414.87

Same property; same against same (renewal)......174.47

10th Av, 3,855 and 3,858; William D. Foster against Richard A. Henriquez, owner; Albert Zimmermann, contractor......125.10

98th St, 204 East; Morris Schwartz against Ida Rothstein, owner (renewal)......112.60

28th St, 238 West; Revolving Door and Fixture Co. against M. Groh's Sons, Inc., owners and contractors......545.00

Bronx.

PALISADE AV., w s, at s e corner of property of estate of Isaac G. Johnson, 103x269; A. J. Busshmann Co. against T. da Botula, owner; Thomas T. Hopper, contractor......$670.27

TREMONT AV, e s, extending from Andrews Av to Montgomery Av, 200x400.2; John J. Dalton against Messiah Home for Children and New York Diocesan Council and Kedival Catholic War Council, owners; New York Diocesan Council, contractors......$1,440

SATISFIED MECHANICS' LIENS.

Manhattan.

47th St, 237 East; Edw. A. Carpenter against Flintlock Realty Co. et al.; May 29, 1916......$1,136.95

Same property; same against same June 1, 1916......1,136.95

Bowery, w s, 100.1 ft s of Canal St.; Angelo Maggion against Atlantic Garden Realty Corp. et al.; June 19, 1918 (by bond)......1,108.05

FOREST HILLS INN,
FOREST HILLS GARDENS, L. I.
15 MINUTES FROM PENNA. STA.

Modern Fire-proof hotel (American plan) combining city and country life. Rooms to let singly and en suite. Direct connection by subway to uptown and downtown Manhattan, 25 minutes by motor to shopping and theatre districts. You can reach your office more comfortably and in less time from Forest Hills than from 96th Street, Manhattan. More than 70 trains (electric service) daily. For further information—Tel. 6290 Forest Hills.

REAL ESTATE.

Office Space

$1.25 to $2.50 per square foot in high-class buildings

in the Pennsylvania--Grand Central Section

Apply to
Loton H. Slawson Company
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MANHATTAN—FOR SALE OR TO LET.

HESS INC Business Property

RICHMOND BOROUGH—SALE OR LET.

NEW BRIGHTON, S. I.

For Sale—Very attractive, modern nine room Dwelling; electric light, gas, &c.; plot 65x125 feet; cash or Liberty bonds.

GEO. R. READ & CO., 30 Nassau St.

WESTCHESTER—FOR SALE OR TO LET.

ALONG THE SOUND
Westchester County and Connecticut.
Chas. Field Griffen & Co.,
11 East 42d St. Murray Hill—6441.

IN ONE OF NEW ROCHELLE'S best residential sections, House, 2 years old, 8 rooms, 2 baths; open fireplace, hot water heat; bargain at $9,800.
H. M. OLCOTT 51 East 42d St., N. Y. Tel. Mur. Hill 2328

NEW JERSEY—FOR SALE OR TO LET.

UNUSUAL HOME BARGAIN

$3,000, ON VERY EASY TERMS, BUYS THIS Fine Home; Remaining Mortgage $6,000. Easy Commutation to N. Y. City. Beautiful Plot, 100x217 Feet.

Ten huge rooms, two tiled baths, two big open fireplaces, wide concrete verandas; beautifully finished throughout; parquet floors, oak, white enamel and mahogany finished trim; fine tree-covered grounds and lawns; exclusive residential neighborhood; convenient to trolley line and two ex. R. R. stations; high in the mountains; overlooking beautiful lakes, and near golf and country clubs, schools, churches and markets. Write or phone GEO. R. PEARE, 640 Riverside Drive. Telephone 6634 Audubon.

TO LET FOR BUSINESS.

BROADWAY AT TIMES SQUARE

The busiest spot in the world; your opportunity to secure a very desirable store, short or long lease, rent $16,000. If this is too large, we have another at $8,000.
GOODWIN & GOODWIN,
148 West 57th Street.

6,500 SQ. FT., GROUND FLOOR
Fireproof building, suitable garage, service station, salesroom, machinery.
Near 8th Ave. and 50th St.
PARTRIDGE, 548 West 160th St.

Store and Basement at 36-38 EAST 20TH ST.
46x96; fireproof; inside fire alarm system; elevators; immediate possession. Low rental.
APPLY ON PREMISES.

HOUSES FOR SALE OR TO LET.

Forty-five cents an agate line.

Manhattan.

185 East 71st.—Suitable for one or more dentists or medical men; formerly occupied by N. Y. surgeon; remodeled for his use; four floors, all modern improvements.
Inquire G, Box 237, Amityville, N. Y.

Newly completed one-family stucco semi-detached houses with garages for sale; best residential section of Bensonhurst; 7 or 8 rooms, tiled bath and kitchen; every modern improvement. Call at 22 Bay 35th St., Bensonhurst, Brooklyn.

An opportunity for paying alteration; will sell or lease for long term 36 East 20th; 4-story high stoop dwelling. H. Nelson Flanagan, 23 Union Square.

HOUSES FOR SALE OR TO LET

Forty-five cents an agate line.

Westchester County.

A WELL-BUILT HOME FOR SALE.
Constructed of soft-toned tapestry brick elegantly appointed interior; seven bedrooms three bathrooms, shower baths, tiled kitchen, breakfast porch, sun parlor; finest floors and woodwork; large garage; plot contains 7 city lots; Chester Hill Park, Mount Vernon.
ANDERSON REALTY CO.,
near New Haven Sta., Mount Vernon, N. Y.

BRONXVILLE.
For sale.—Modern 9-room house; colonial hall and living room, oak dining room, open fire; 4 master's rooms and bath; all white trim; plot 45x100; station 10 minutes; cash $2,750; mortgage, $4,000. Write or phone Robertson, 26 Trinity Place, New Rochelle.

For immediate possession, seven rooms, two baths, house at Bronxville; well furnished, including steam heat and hot water service from community plant; rental, $150 monthly to Oct. 1. H 693 Times Downtown.

Long Island.

$13,500 ($2,500 down); cost $18,000; site 75x110; 14 rooms plus attic and basement; all improvements; Richmond Hill, 16 minutes from Penn. Station; 5 other routes; photos at R. Hinds, 135 Broadway. Cortlandt 4285.

Bayside and Broadway, Flushing.—For sale, attractive houses, 7 and 8 rooms; near station; immediate possession. Bayside Homes Co., 47 West 34th St. Greeley 6896.

Long Beach West cottage; improvements; five rooms, $1,500; $600 cash, balance mort[illegible]; title guaranteed. Call on Thomas Wal[illegible]

TO L[illegible], furnished, to April 25th; exceptional opportunity, exceptional location $125. Bayside 2540-J.

New Jersey.

To Rent at Norwood, N. J.—Gentleman's country home; 3 acres; located on a high elevation; beautiful view; house 12 rooms, all improvements, garage, fruit, shade; rent $50. Fred Otterstedt, Hillsdale, N. J.

For Sale.—At sacrifice, one of finest South Orange residence properties; 458 Center St., cor. Hamilton Road. Address Real Estate Brokers, or owner, Room 603 Hotel Robert Treat, Newark.

Disposing Hackensack splendid house; bargain; monthly payments. Boundary Realty Co., 30 Church, N. Y.

Crestwood.—Eight rooms, splendid artist's attic; station 3 minutes; New York 32 minutes; 60x100. H 686 Times Downtown.

Houses Wanted.

American basement, four-story residence, 2 or 3 years' lease; 3 master's, 2 maids' rooms, 2 baths; must be south of 90th St., Manhattan; modern plumbing and first-class condition absolutely necessary. Write C 848 Times Annex.

Am looking to purchase a modern one-family house, with all latest improvements and garage attached; prefer to deal with owner direct; will pay right price if suitable. R 60 Times.

In the vicinity of Rockaway Park, two unfurnished houses, five rooms, all modern improvements; $35. K 587 Times Downtown.

Wanted to rent, small house, garden, all modern comforts; near school and station for Grand Central. G 315 Times.

Small unfurnished House, 8 rooms or less; desirable neighborhood; not above 90th St.; moderate rent. H Davenport, 341 West 45th.

Wanted to rent, with option of buying, up-to-date seven-room house, New Jersey hills. H 694 Times Downtown.

REAL ESTATE.

Forty-five cents an agate line.

Manhattan—For Sale or To Let.

Extraordinary Sacrifice.—Full commission to brokers; property costing owner to date $165,000; slaughter price $6,000; other bargains, quarte, price. Browning, 110 W. 40th.

Will Build Two-Story and Basement for your business, plot 9,500 square feet, facing two streets, and sell easy terms. "Builder," Box 146 Times.

$2,000 cash buys dwelling in Madison Square section; bargain. A 774 Times Downtown.

Bronx—For Sale or To Let.

Brick house, with spacious garage, for sale; 2,015 Grand Concourse, Tremont section Bronx; 11 large rooms and 2 baths. Apply R. Moller, 316 East 65th. Phone Plaza 526 for particulars.

Long Island—For Sale or To Let.

Flushing, Murray Hill Station, 8-room detached; all improvements; convenient to school and station; occupancy May; $6,500; suitable terms. Owner, 434 East 49th, Manhattan.

FOREST HILLS GARDENS.
Seven room, two baths, house; four sleeping rooms; corner plot; $13,000. Box 12, Forest Hills. Tel. F. H. 6524.

Factory site with railroad siding; will erect building to suit your requirements. Weiss, 1 Bridge Plaza, Long Island City.

New Jersey—For Sale or To Let.

TELEPHONE ME NOW.—Beautiful new suburban home and garage goes for $350 and monthly payments less than rent; 30 minutes from New York, 8c. commutation fare; 6 or 7 rooms, tiled bath, parquet floors; beamed ceiling, brick fireplace, built-in bookcases, paneled dining room, bedrooms in white enamel, hardwood trim; large front porch, also sleeping porch; trees, paved streets, steam heat, sewer, gas, electricity; handsome fixtures, concrete basement; attic; ample space for garden; near fine schools and station; 70 trains daily. John A. Baldwin, 80 Maiden Lane, N. Y. Tel. John 5047.

We specialize in Bergen and Rockland County real estate titles; our guaranteed mortgages are a "safety first investment." Write for Booklet A, North Jersey Title Insurance Co., Hackensack, N. J.

BARGAIN!—Six-room-bath hollow tile stucco dwelling, steam heat, all improvements; large plot; near station; half hour out, Erie; $3,750, easy terms. W. Butscher, 154 Nassau. Telephone 3806 Beekman.

Hotel, in best suburb, for lease; 80 rooms; well adapted for school or sanitarium; healthiest location; 50 minutes from New York. Opportunity 415 Times Downtown.

Rockland County—For Sale or To Let.

Stone mansion; garage; three acres la[illegible] one hour out; assessed $30,000; price $[illegible]000. Owner H 625 Times Downtown.

Real Estate Wanted.

WANTED TO PURCHASE OR REN[illegible] HEAVILY CONSTRUCTED BUILDI[illegible] ON LOWER WEST SIDE, AT LEAST 50 BY 100. A. J. ROBERTSON, 342 5TH AV.

MORTGAGE LOANS.

Fifty cents an agate line.

Mortgage Loans Wanted.

First Mortgage Wanted.—$17,500 on unimproved property on Broadway in the Bronx; value $30,000. Telephone Worth 3245, or write H. F. Rawll, Room 509, 51 Chambers St., New York City.

Loan wanted, $10,000, well secured by warehouse receipts. Z 231 Times Annex.

FARMS.

Forty-five cents an agate line.

New York State—For Sale or To Let.

Farm for sale or rent or exchange for Westchester County property, 40 acres, on top of Mount Peter, Orange County, altitude 1,200 feet; near Greenwood Lake; two houses, modern house and a farm house; grand view. John P. Herren, 154 Nassau St., New York.

Good farm to let to experienmed man with some capital, just out of service. Box 103, Cayuga, N. Y.

TO LET FOR BUSINESS.

Forty-five cents an agate line.

Loft in best manufacturing centre Brooklyn; one year lease, option three more; 6,000 square feet; sixty new Singer machines installed, under power; sacrifice; bargain; suitable for garment trades. Z 230 Times Annex.

FLOORS FOR RENT.
No. 224 5th Av., size 28x85, immediate poss.; also top floor with skylights. Apply Daniel Birdsall & Co., Inc., 425 5th Av., phone Vanderbilt 4281, or your own broker.

LARGE CORNER STORE, FACING GRAND CENTRAL STATION, 98x102; RENT $18,600; LONG LEASE; PRINCIPALS ONLY. CUSHMAN & WAKEFIELD, INC., 50 EAST 42D ST., CITY.

Offices.—Splendidly furnished offices, about 800 square feet, near Produce Exchange; shipping or export, three rooms; sublet or sell contents; rent reasonable. G 503 Times Downtown.

Furnished offices and desk room, with telephone and stenographic service; high-class office building, directly connected with subway express station. Room 212, 51 E. 42d.

500 5th Av., at 42d St.—1,500 square feet, suitable for showrooms and offices; possession. F. J. Guilfoyle & Co., 165 Broadway. Telephone Cortlandt—7475.

CORNER LOFTS, 50x100 EACH.
2,000 square feet, exceptional light.
429 Broadway, corner Howard St.
Hayward & Co., Broadway and 100th St.

Store in Fifties, off Broadway, 40x100, 16-ft. ceiling; alter to suit; price $6,500; ready May 1, if you can act quick. Goodwin & Goodwin, 148 West 57th St.

To sublet, furnished or unfurnished, office in Grand Central Terminal Bldg., 729 square feet. Phone John 6225, Ext. 5. H 716 Times Downtown.

Mail privilege, $3; excellent service; telephone attendant. Duane, 309 Broadway, Suite 807.

Modiste will rent part of artistic shop, showroom and display window; milliner preferred. Morris, 64 West 37th St.

Large office, all or part, furnished or unfurnished, Woolworth Building; fine for sales organization. H 688 Times Downtown.

109 Broad.—Large and small light offices; low rent. Apply on premises.

For Rent—Desirable studios; rents $65 up; can be divided. Slater Buildings, 7 West 42d.

Offices and salesrooms in modern building. 110 East 23d St., near 4th Av.

37TH, 32 WEST.—Large light parlor; suitable any light business. Marston.

Wanted for Business Purposes.

WANTED, BY A RESPONSIBLE FIRM, A SMALL BUILDING, LOWER DOWNTOWN DISTRICT; BUSINESS PURPOSES, SUITABLE FOR OFFICES, WAREHOUSE AND LIGHT MANUFACTURING. WRITE ONLY, SUITE 408, 90 WEST ST., NEW YORK.

Wanted in Manhattan, for early occupation, ground floor, about 10,000 square feet, for cabinet factory; must be steam heated; will prefer with power. Apply Lessee, W 175 Times.

Wanted to rent unfurnished, about 1,000 to 1,200 square feet office space, financial district; occupancy May 1, 1919. A 793 Times Downtown.

Top loft, downtown, about 3,500 sq. ft.; passenger elevator; north exposure; improvements. Freud Co., 61 Beekman St.

Desk room wanted, in Hudson Terminal, 30 or 50 Church St., by responsible firm. L 290 Times.

Garage wanted; about 10,000 feet, preferably new; state price, location. L 293 Times.

APARTMENTS TO LET.

Forty-five cents an agate line.

Furnished—East Side.

40'S, EAST.—Elegantly furnished apartment, 3 rooms, kitchenette, bath; grand piano; $150 month. Elberson, 25 West 42d.

48TH ST., (414 MADISON AV.)
Sublet beautifully furnished two-room, bath apartment; club and maid service included; lease only $225 month. Superintendent.

76TH ST., (near Park Av.)—Splendidly furnished 6 rooms, bath; piano; reasonable; sublet; immediate possession. Phone 1176 Vanderbilt.

93D, 51 EAST, (Madison Av.)—Apartment, furnished or unfurnished; 2 and 3 rooms and bath.

APARTMENTS, handsomely furnished, east, west side; choice buildings; long, short leases. Clark Realty, 347 Madison Av. Vanderbilt 1450.

PARK AV., 270.—Luxuriously furnished light apartment, 3 master bedrooms, 3 baths, large halls, closets, parlor, dining room, excellent maid's quarters; seen 2-5, February-Oct. 1, 1919. Apartment 7H. Phone Murray Hill 1319.

SEVERAL HANDSOMELY FURNISHED APARTMENTS.
Modern buildings; 1, 2, and 3 master bedrooms; ranging from $200 to $700 monthly; long or short leases; choice locations; best hotel service. For permit to inspect apply to
RAFAEL DE FLOREZ,
CARLTON CHAMBERS, 402 MADISON AV.

SUBLET HANDSOMELY FURNISHED SUITE, LIVING ROOM, 3 BEDROOMS, 3 BATHS, FACING PARK, IN HIGH-CLASS APARTMENT HOTEL. HERBERT GULICK, CO., INC., 25 EAST 48TH ST. TEL. VANDERBILT 4999.

Furnished—West Side.

10TH ST., 44 WEST, (Washington Square.)—7 rooms, 2 baths, 8th floor, southern exposure, open fireplace, handsomely furnished; $275. Wm. A. White & Sons, 46 Cedar St. Tel. John 5700.

16TH, 125 WEST, (near 6th Av.)—4 rooms housekeeping apartment complete; $135 monthly; lease cheaper; elevator; piano. 6600 Chelsea. Baker, Apartment 140.

82D, 9 WEST.—2 rooms, bath, service; period furniture. Steigelman.

45TH, 341 WEST.—New elevator building; cleanliness; furnishings unequaled; 1-2-3 rooms, bath, shower; tiled kitchens, kitchenette; no questionable applicants; highest references; $55-$100 monthly. Tel. Bryant 6255.

50'S, (near 5th Av.)—Handsomely furnished apartment, (non-elevator,) two rooms, kitchenette, bath, piano, $110. Elberson, 25 West 42d.

50'S, (near 5th Av.)—Handsomely furnished apartment, seven rooms, two baths, piano, $175 month. Elberson, 25 West 42d.

59TH, 100 WEST, (10B.)—Large room overlooking park, 2 smaller rooms, bath, kitchenette; artistically furnished; $375 monthly till October or longer; alternately take furniture with lease. Phone Circle 1806.

69TH ST., 245 WEST, (the New West End.)—Two, three-room apartments; $70-$90; latest improvements; completely furnished.

70S, WEST SIDE.—THREE SPLENDID SUITES, BEAUTIFULLY FURNISHED; EXCELLENT SERVICE; $325, $225, $125 PER MONTH. TELEPHONE COLUMBUS 8055.

76TH, 146 WEST.—ONE ROOM, BATH, GROUND FLOOR; $65.

77TH ST., 233 WEST.—To sublet until May 1, 7 rooms, comfortably furnished, ground floor apartment, facing Broadway and 77th St.; rent $175 per month. Telephone Schuyler 9719.

79TH.—Attractively furnished, 7 rooms, 6th floor; $150 monthly. Particulars, Vanderbilt 1450.

80S, WEST.—New building, 6 rooms, 2 baths; newly furnished. Columbus 3974.

90'S.—6-room apt., elevator bldg; $125 per month. Phone Col. 1278.

100'S, (near Drive.)—Handsomely furnished apartment, six rooms, bath, piano, $125 month to October. Elberson, 25 West 42d.

109TH, 229 WEST.—Beautifully furnished 4-room apartment. Inquire Superintendent.

135TH, 551 WEST.—Five large, outside, sunny rooms, comfortably furnished, select apartment; desirable locality; subway, bus, "L." Moderate; reference. Gates. Telephone 8487 St. Nicholas.

APARTMENT SEEKING SIMPLIFIED.
Choice furnished apartment, east, west sides; season, year. Wickliffe Gray, Apartment Specialist, 269 West 73d. Col. 3974.

APARTMENT HUNTING UNNECESSARY.—Personally inspected. Consult Mrs. Dingleman, Renting Specialist, 154 W. 72d. Col. 836.

CHOICE FURNISHED APARTMENTS.
E. K. Van Winkle, 156 W. 72d. Col. 1077.

EDGECOMBE AV., 367, (North of 150th St.)—Completely furnished apartment, 6 rooms and bath, for responsible party; rent $85 per month; splendid location.

FURNISHED APARTMENTS.
ALBERT B. ASHFORTH, INC.,
12 East 44th St. Murray Hill 1100.

HIGH-CLASS FURNISHED APARTMENTS for rent. Call for particulars.
SLAWSON & HOBBS, 162 WEST 72D ST.

APARTMENTS TO LET.

Forty-five cents an agate line.

Furnished—West Side.

SUBLET, furnished, seven rooms, three baths, west side and 80th St.; March to October, $300 per month. Phone Farragut 8887.

THE REGAL APARTMENTS,
55th St. and 7th Av. New fireproof apartment house; elaborately furnished suites of 1 room and bath, $75 to $80; 2 rooms, bath, $100 to $150; every modern improvement, including maid and valet sercice; reduction on unfurnished apartments. Ownership management.

WEST END.—7 rooms, 3 baths; handsome, artistic furnishings; terms. Columbus 3974.

WEST END AV., 794.—1 or 2 rooms, private bath, $10-$15 weekly.

Furnished—New Jersey.

ATLANTIC CITY apartments—3 and 4 room apartments; ocean front; high-class building; hot and cold sea water; refrigeration; any season; furnished or unfurnished. H. G. Harris & Co., Guarantee Trust Building, Atlantic City.

Unfurnished—East Side.

50S.—In the 50s, near Park Av., two rooms and bath; $70 to $80; large living rooms. Payson McL. Merrill Co., 9 East 44th.

ONE of the most desirable simplex apartments to sublease, unfurnished, on Park Av. in the Sixty's, having five master's and seven servants' rooms, six baths. Douglas Robinson, Charles S. Brown Co., 10 East 45th St.

Unfurnished—West Side.

72D, 322 WEST.—Two and three elegant large rooms, baths; entire floor private residences; rent $110-$125 monthly.

76TH, 146 WEST.—ONE ROOM, BATH, GROUND FLOOR; $50.

94TH ST., 276, (nr. West End Av.)—Two spacious rooms and bath, just completed; $1,100 and $1,200. Tel. Morning. 1114.

EDGECOMB AV., 365, (north of 150th St.)—6 rooms and bath; $45; No. 369, 4 rooms and bath, $36; all modern improvements; beautiful location.

WEST END AV., 312.—KITCHENETTE; 2 ROOMS; 2D FLOOR; YR. LEASE ONLY. $100, ELEC. AND GAS INCLUDED.

APARTMENTS WANTED.

Forty-five cents an agate line.

Furnished.

Wanted by family of 4, furnished apartment, 4 or 5 rooms, bath and kitchen, between 70th and 90th, west side; rent not to exceed $125. Answer to Room 1808, Woolworth Building.

2-room apartment, moderate rent, Washington Square, Gramercy Park, West 72d regions. Phone, between 9 and 4:30. McIntire, Gramercy 5320. Best reference.

American gentleman wishes bachelor apartment, furnished, private bath, below 59th; about $40 monthly. B 55 Times.

Apartments Wanted, Furnished.—Select clientele waiting. Mrs. Dingleman, Renting Specialist, 154 West 72d. Col. 836.

Two bedrooms, bath, kitchenette; between 86th and 100th, west side; state terms, &c. A. B., 2,481 Broadway.

Responsible party wants 7-room apt. till June 1; about $300 a month. Phone Col. 1277.

Four-room apartment, furnished or unfurnished; state terms. L 295 Times.

Small apartment, 1 or 2 rooms, bath; not over $50. W 192 Times.

Unfurnished.

$10 REWARD
for information leading to lease of 2, 3 or 4-room unfurnished apartment, bath, kitchenette, by ex-army officer and wife. Full particulars by letter to Room 905, 261 Broadway. Must be reasonable.

1 or 2-room apt., modern improvements, by business woman; rent $30 to $35, Greenwich Village or Washington Sq. section. H 695 Times Downtown.

Apartment, April 1, with good sized living room, two bed rooms, kitchen, 50s, East or West. L 298 Times.

Four rooms and bath in elevated apartment; not above 125th St. Mrs. R. R. Vineyard, Morningside 4880, Apt. 6.

FURNISHED ROOMS.

Thirty-five cents an agate line.

East Side.

68TH, 232 EAST.—Comfortably furnished rooms; very private; all conveniences; gentlemen; references.

West Side.

21ST, 247 WEST.—Comfortable furnished room, private family. Call after 6 P. M. Wainright.

59TH, 220 WEST.—Medium-size room, lavatory, closets, electricity, $10; charming apartment; gentleman. Langdon.

69TH, 145 WEST.—3 front large rooms, all light; no housekeeping; newly furnished; private family. Lilly, corner Broadway.

70TH, 28 WEST.—Large, attractively furnished room, 2d floor; private bath; steam heat, electricity; gentleman, permanent; references; $15 weekly.

76TH, 42 WEST.—Handsomely decorated front parlor, private bath; select house; references.

76TH, 119 WEST.—Desirable large and small room; all conveniences.

76TH, 45 WEST.—Pleasant front hall room; southern exposure.

81ST ST., 133 WEST.—Young lady, musician, desires girl to share room, bath, kitchenette; separate beds; piano; $6.25; references Call Schuyler 4413.

81ST, 27 WEST, (facing parks.)—Exceptional rooms, suites; southern exposure; porch, private baths, shower, electricity, steam heat. Schuyler 1826.

82D, 155 WEST.—Beautiful parlor floor, three rooms and bath; telephone, electricity, piano.

84TH, 301 WEST.—Newly furnished large double room; private house; select neighborhood.

85TH, 201 WEST.—Large, sunny front rooms; elevator, electricity; kitchen privileges; exceptional. Sharples.

87TH, 23 WEST.—Elegantly furnished room; private family; good references positively required.

92D ST., 306 WEST.—Large, light, beautifully furnished room; private bath, elevator, steam, electricity; $80 per month. Telephone Riverside 6586.

99TH, 306 WEST.—Large, well-furnished room, high-class; references; 5 west.

113TH, 544 WEST.—Large, front room in private house; suitable for couple.

113TH, 621 WEST.—Large, well furnished room, third floor back, adjoining bath, $12.

118TH, 400 WEST.—Large, attractive front room, overlooking Park; light housekeeping. Apartment 2.

119TH ST., 124 WEST.—Desirable small room, private house; electricity, telephone, bath; references.

141ST, 611 WEST.—Small room, southern exposure; gentleman; $4.50.

143D, 501 WEST.—Beautiful large front sunny room, plenty heat, phone, electricity; refined home; $12 per week. Apartment 1.

BROADWAY, 2,880.—Exclusive home for one desiring comfort and refinement. Phone Cathedral 7980. Apartment 20.

DESIRABLE room, select neighborhood, small family, near subway. Ellis. Phone 211 Morningside.

RIVERSIDE DRIVE, (Block from 157th St. Subway Station.)—Very large room, flooded with sunshine, adjoining extraordinary bath; view of Hudson; 1 or 2. Telephone Audubon 229 for my private phone.

RIVERSIDE DRIVE, 46, (THE GEYMORE.)—ATTRACTIVE ROOMS WITH BOARD; EXCEPTIONAL TABLE. SCHUYLER 4306.

RIVERSIDE DRIVE, (Near 115th.)—Large rooms, overlooking Hudson; suitable for two gentlemen; refined private family; moderate; telephone bet. 4-6, Morningside 1339.

WEST END AV., 694, (94th St.)—Exceptionally furnished room, private bath, also kitchenette suite.

WEST END AV., 237, (71st St.)—Rooms, single or en suite; pleasant American home; references.

Brooklyn.

A ROOM in home with owner; electricity, modern improvements. Telephone 383 Prospect.

ROOMS WANTED.

Thirty-five cents an agate line.

Furnished.

Refined gentleman, middle age, desires by Feb. 15, furnished room with private bath, southern exposure; would prefer private family and location between 72d and 86th, west side; please state particulars and price. H 698 Times Downtown.

Business man, Swiss, wants comfortable room, preferably with board, private family; Washington Heights or near Bronx Park, near subway; state particulars; terms. G 321 Times.

Gentleman desires room, modern apartment, no other roomers; below 110th. K 624 Times Downtown.

Couple desires furnished room in private family; state terms, references. L 400 Times.

Gentleman desires quiet room in private family. C 853 Times Annex.

BOARDERS WANTED.

Thirty-five cents an agate line.

East Side.

MADISON AV., 191-193.—Large front room with private bath.

West Side.

58TH, 37 WEST.—Attractive room; private bath; convenient location; excellent table; service.

BOARDERS WANTED.

Thirty-five cents an agate line.

West Side.

60TH, 105 WEST.—Large room, private bath; steam heat; private house; references.

75TH, 161 WEST.—Lovely, large room, private bath; gentlemen or business couple.

75TH, 56 WEST.—Attractive room with bath, southern exposure, electricity; references.

79TH, 114-132 WEST, (Wide, Parked Street.)—Unusual and attractive; large parlors; tearoom and lounge; steam heat; booklet.

79TH, 122 WEST.—Medium and small rooms, running water, electricity; French cuisine.

80TH, 143 WEST.—Medium second front single room, electricity, good table; references.

85TH, 76 WEST.—Superior accommodations, first class board; modern improvements; small private family of refinement. Jay.

102D, 305 WEST.—Opportunity for two adults in private Christian American family; front room, 4 southern windows; 2d floor.

107TH, 322 WEST (Riverside, Broadway).—Luxurious private residence, three spacious rooms, bath; single room; exceptional table; modern.

108TH, 329 WEST.—Beautiful large rooms for two or more, with or without private bath; hotel improvements; cuisine and service unexcelled; only permanent guests.

135TH, 229 WEST.—Refined family will take 1 or 2 children to board; excellent care.

CENTRAL PARK WEST, 68, refined Christian family; high class elevator apartment; 1 room running water; also meals to gentleman appreciating real home. 6279 Columbus.

REFINED FAMILY would serve breakfast and dinner to few adults; near 110th B'way subway. Write B., 2,843 B'way.

RIVERSIDE DRIVE, 549, attractive rooms, steam heat, excellent board; $12-$14. Payne.

THE EVELYN LODGE.
Charming Winter House of High Standard;
20 Minutes Downtown N. Y. Fare 5c.
50 Lovely Rooms; Excellent Chef and Service.
Social Parlors; Comforts; Cleanliness.
Weekly, $14-$20 Per Adult, With Meals.
10 Years Under One Management.
71 CENTRAL AV., ST. GEORGE, S. I.

WEST END AV., 301, (74th.)—Large, double room, private bath; meals; one flight; singles, facing park; electricity; all conveniences.

WEST END AV., 676 (93d).—Two large rooms, bath adjoining; home cooking; exclusive married couple or gentlemen.

BOARD WANTED.

Thirty-five cents an agate line.

Foreign family, couple, two children, 4, 5 years, and maid, want two front bedrooms and private bath, excellent cooking, between 72d and 116th, West. Mrs. Leal, Room 105, Belleclaire Hotel.

College-bred young man desires sunny room; breakfast and dinner optional; private family or small boarding house, not above 110th; moderate; references; full particulars. W 185 Times.

Gentleman wishes room and board; small, congenial American family, English descent, as only boarder; reasonable price. G 558 Times Downtown.

COUNTRY BOARD.

Forty-five cents an agate line.

Westchester County.

Mountain House, Valhalla, Westchester Co., N. Y.—City comforts; country sports; private baths; 45 minutes from 42d St.; $11 and up; capacity 150. Phone 1165 White Plains.

New Jersey.

THE MARLBOROUGH,
45 North Arlington Av.,
East Orange, N. J.
"30 Minutes from Broadway."
A parlor, bedroom, and private bath in a delightful family hotel, together with excellent meals for two persons, from $30 to $60 per week; situated in beautiful East Orange; 150 trains a day. Take Lackawanna at Hoboken; hotel one block from East Orange station. Write for Booklet.
W. T. READE, Resident Prop.

Country Board Wanted.

Refined young business woman desires home with private family in suburbs; no other boarders; commuting distance. R 73 Times.

SITUATIONS WANTED—Female

Thirty cents an agate line.

BOOKKEEPER - Stenographer - Office Manager.—Six years' experience; good references; $20. L 305 Times.

BOOKKEEPER AND STENOGRAPHER.—2 years' experience; position desired; salary $18. L 313 Times.

CATERING.—Cook; best references; takes on tea, dinner parties, &c. Mrs. Moll, 275 Lenox Av., phone Circle 1359.

COMPANION, &c.—Englishwoman, cultured, musical, give part time, useful companion, read, supervise children's studies; highest references. R 55 Times.

DICTAPHONE operator, experienced transcribing testimony, conventions, lectures; ready immediate service. G 335 Times.

DRESSMAKER.—Fashionable dresses made reasonable. R. M. Carey, 811 St. Nicholas Av.

FILE CLERK.
Refined Christian, familiar with various systems of filing, desires position; 4 years' experience; excellent references; salary, $20. A 767 Times Downtown.

GOVERNESS.—Visiting; kindergaren training; has six mornings and four afternoons free. Y 398 Times Annex.

HOUSEWORKER wishes customers, keep their homes clean, vacuum cleaning rugs, windows cleaned, parquet floors polished; references. C. Browne, 67 West 139th. Harlem 8819.

KINDERGARTNER wants position in private or mission kindergarten. Y 399 Times Annex.

LAUNDRY wanted for day work. Mrs. Davidson, 249 East 126th St.

MASSEUSE, licensed, desires patients; latest methods. La Rue, 17 South St., Newark, N. J.

MASSAGE, licensed graduate; facial, general. Richmond, 129 New St., Newark, opposite tubes.

MASSEUSE, licensed, hospital training, desires patients. Houseman, Cathedral Plaza, 101 West 109th St., Apt. 208.

MASSEUSE, licensed, can take additional patients; references. Brook, 211 West 88th St. Riverside 3329.

NURSE, young girl, practical, six years' hospital experience, desires permanent position to invalid or take care of children; only letters answered. 476 West 144th St., Dolan, care Murray.

SECRETARY, six years' experience, possessing initiative, tact, and personality, desires high-class position. Unusual, G 557 Times Downtown.

SECRETARY-STENOGRAPHER; one with keen memory; long experience; $30. H 674 Times Downtown.

SECRETARY-STENOGRAPHER. — Experienced, reliable; knowledge of foreign languages; salary $20. G 329 Times.

SECRETARY.—Good, active stenographer; seven years' experience; high school education. H 670 Times Downtown.

SPANISH STENOGRAPHER, knowledge of dictaphone; 3 years' experience export business. E. R., Apt. C6, 227 West 116th St., N. Y. City.

STENOGRAPHER.—Girl, refined, (20,) seeks bank, insurance, or kindred congenial position; knows typing, stenography; $18. Phone Rhinelander 9837.

STENOGRAPHER, four years' practical experience; take entire charge; $18. K 607 Times Downtown.

STENOGRAPHER.—Two years' experience, rapid worker; references; $15. G 544 Times Downtown.

STENOGRAPHER-TYPIST, 22 years, college education, desires position. H 699 Times Downtown.

STENOGRAPHER-SECRETARY, thoroughly competent, assume office responsibilities; initiative, educated; $21. R 70 Times.

STENOGRAPHER. — 4 years' experience; hard worker; accurate; neat appearance; [illegible] W 774 Times Downtown.

STENOGRAPHER, six years' experience; competent; references; $20. Box 303 Times, 2 Rector St.

SWITCHBOARD OPERATOR, six years' experience; operate busy board. McNamara, 312 West 114th St.

TYPIST.—Young lady, possessing high school education; four years' business experience in typing and general office duties; good at figures; salary $15. K 630 Times Downtown.

TYPIST, clerical worker; accurate, neat, $10. Lola Lubinsky, 202 West 116th St. Morningside 1480.

TYPIST-General Office Work.—2 years' experience; highest references. H 690 Times Downtown.

TYPIST, expert, desires afternoon work; other office work considered. G 322 Times.

Employment Agencies.

Fifty cents an agate line.

SHEPHERD'S AGENCY.—Help by month, week, or day. 107 W. 133d St. Morn. 6916

SITUATIONS WANTED—Male.

Thirty cents an agate line.

ACCOUNTANT, AUDITOR,
Office Manager, Factory Cost Specialist, public accounting experience, expert organizer, systematizer, constructive calibre of mind, 25 years' experience, open for permanent engagement manufacturing or commercial corporation; salary, $3,200. Auditor, 72 Chilton St., Elizabeth, N. J.

ACCOUNTANT AND EXECUTIVE, TRAINED, WITH PRACTICAL EXPERIENCE EXPORT, IMPORT MERCHANDISING; WILL CONSIDER CHANGE. L 467 TIMES DOWNTOWN.

SITUATIONS WANTED—Male.

Thirty cents an agate line.

ACCOUNTANT.—Executive ability, 37, married, thoroughly experienced correspondence, collections, credits, &c., desires to locate where ability is appreciated; Salary $40. G 185 Times.

ACCOUNTANT.—Books opened, closed; tax reports; bookkeeping arrangements, $2.50 weekly; service, not fat fees. Alpert-Barst, phone Barclay 8448.

ACCOUNTANT.—Books opened, systems, tax reports; arrangements firms without bookkeepers, $2.50 weekly. Goldwater, 132 Nassau. Telephone Beekman 7300.

ACCOUNTANT-BOOKKEEPER, experienced general and cost; take complete charge of books; good correspondent; commission house experience. H 709 Times Downtown.

ACCOUNTANT, New York University graduate, 6 years public accounting, corporation auditing experience, seeks C. P. A. or managerial connection. G 331 Times.

ACCOUNTANT-OFFICE MANAGER; 15 years with large corporation now retiring from business; modern methods; interview solicited. Room 430, 2 Rector St.

ACCOUNTANT, 17 years' general and cost good executive; capable of making revisions if necessary; excellent references. W 181 Times.

ACCOUNTANT, (22,) semi-senior, formerly with C. P. A., senior student at N. Y. U., desires accounting connections; army discharge. H 711 Times Downtown.

ACCOUNTANT; tax reports; books opened, audited, systematized; part-time bookkeeping; spare time evenings, Saturday afternoons; reasonable. K 588 Times Downtown.

ACCOUNTANT.—Income Tax Reports, books closed, opened, audited; trial balances; $5 monthly upward. Friedlander, 154 Nassau. Beekman 908.

ACCOUNTANT, C. P. A., high-grade executive, record of achievement, seeks position controller or executive large corporation. H 552 Times Downtown.

ACTUAL EXPERIENCE
in housing, employment, sanitation, police, fire, recreation and safety work, and all other details in connection with industrial city operation, combined with real executive ability and the knowledge of how to obtain and maintain satisfactory relationship between employes and employer represents my stock in trade; have just concluded my war work; now ready to form permanent connection with some industrial organization requiring the services of a real personnel director. E. M., 1,358 Broadway.

ADVERTISERS, 'TENTION!
Is there any one in New York Town who can use a young man, a discharged soldier interested in and having adaptabilities along the lines of advertising? G 324 Times.
AS YOU WERE!

AD. WRITER and advertising man, experienced in all branches. A. P., 57 Times.

ATTENTION, MR. REAL EXECUTIVE. Want a real producing buyer? Of course you do. I am the man. Brains, ability and long experience at your command; steel, hardware, non-ferrous metals, all metal by-products; foundry, mill, general supply expert, domestic export, proportionate to business; will save you five to fifty thousand annually; world-wide travel; married. L 303 Times.

BOOKKEEPER; middle age; thoroughly efficient, accurate, temperate, and reliable; can take full charge, controlling, cost, manufacturing and commercial experience; trial balances, financial statements; salary $25; excellent references. B 27 Times.

BOOKKEEPER'S ASSISTANT, (22,) rapid and accurate at figures, controlling accounts, trial balance; mercantile experience; references; $18. H 708 Times Downtown.

BOOKKEEPER-ACCOUNTANT, (36,) competent to take full charge; modern methods; trial balance, controlling accounts, financial statements, corporation accounting; $35. R 47 Times.

BOOKKEEPER, accountant, (24;) university training; trial balance, controlling accounts, financial statements; 3 years' experience. G 553 Times Downtown.

BOOKKEEPER, (21;) 5 years' experience; customers and purchase ledgers; general office assistant; trial balance; A1 references. G 554 Times Downtown.

BOOKKEEPER, (30,) married; 10 years' experience; thoroughly efficient; salary $30. H 299 Times.

BOOKKEEPER, five years' experience sales purchase ledgers, also payroll. A 1040 Times Harlem.

BOOKKEEPER; GENERAL LEDGER; EXPERIENCED; COMPETENT; REFERENCES. H 300 TIMES.

BOY, 17, graduate high school, desires position for afternoons. K 627 Times Downtown.

CHAUFFEUR, Swede, (35,) citizen, wishes private city position, country in Summer; mechanic; long experience; highly recommended; twin six Packard, Cadillac 8, or Pierce; any high-power car. Chauffeur, 210 East 52d St.

CHAUFFEUR, married, four years' experience, released from naval aviation; private, city or country. Rauch, 309 West 121st St.

CHAUFFEUR, EXPERIENCED, WISHES PRIVATE POSITION; SALARY $35. J. HOGAN, 163 EAST 95TH ST. TELEPHONE LENOX 1058.

CHAUFFEUR, expert mechanic, 31, 10 years' experience on high-grade cars; first-class references; salary $30. Scholtes, 118 W. 97th.

CHAUFFEUR looking for job with his own car; light trucking delivery. P. Fessia, 222 [illegible] 30th St.

CHAUFFEUR, mechanic, experienced, private, Packard or Winton. Shostak, 137 West 108th.

CHAUFFEUR, colored, first class mechanic, private family; sober, steady; references. Johnson, 95 Pine St., Montclair, N. J.

CHAUFFEUR, mechanic, 8 years' experienced driver, wishes position with private family. Andrew Kossar, 1,001 6th Av.

CHAUFFEUR.—10 years' experience; private preferred. Tonjes, 655 West 178th St. St. Nich. 3625.

CHIEF DRAFTSMAN, architect's or builder's office; 15 years' experience; formerly United States Housing Corps, seeks position. Builder. 311 East 23d St.

CLERK, experienced, knowledge of bookkeeping, typing, correspondent, desires good position. H 703 Times Downtown.

COLLEGE MAN will rent for business or educational purposes his mind, trained in philosophy and the arts, practiced in general advertising; moderate rental. Alv., 145 West 76th St., New York.

CREDITS AND COLLECTIONS.
Three years' THOROUGH experience as assistant and manager; age 21. H 715 Times Downtown.

EDITOR, CORRESPONDENT AND TRANSLATOR.—Spanish-American gentleman desires connection with publishing house; experienced in editorial and commercial work; highest references. L 302 Times.

ENGINEER, technical graduate, willing, aggressive, seeks position, engineer or manufacturing concern; honorably discharged; future main object. G 323 Times.

EXECUTIVE.—Naval officer, (27,) released from navy, 4 years' banking, general business experience, desires position with established business house; salary of secondary importance if promising future can be assured; able to furnish best references. G 332 Times.

FORESTER and shade tree expert, several years' experience, desires position supervising tree work on estates; references. G 291 Times.

FRENCH COUPLE, man with many years experience in hotel business, wish to take charge as manager of country club all year round; best references. E. Dussien, 474 3d Av., City.

MALE NURSE, going California, desires care of invalid. Flemmer, 315 West 23d.

MAN of proven merits open for position of responsibility and trust; fifteen years' experience, executive capacity; office management in all its phases; specialized as buyer for manufacturer, (large scale,) installing efficiency features; well posted in large real estate transactions, securities, and similar lines; general knowledge of machinery and engineering; ability to meet and negotiate with men of affairs; education based on thorough college training. L 294 Times.

MAN.—An educational training in commerce, finance, accounts, broad business knowledge, long experience handling sales correspondence, credits, collections, transportation, exporting, is available for your service; age 29; can you use me? Heller, 38 Tremont, Irvington, N. J.

MAN, Spanish, wishes position as traveling salesman for Spanish or South American trade; has 12 years' experience jewelry; speaks Spanish and a little French. Write A. P., 1,152 3d Av.

MAN, 37, executive ability, solicits position office manager, bookkeeper, salesman. R 779 Times Downtown.

MANAGER, experienced in 5-10-25c store, also window dresser, wishes position city, out of town. K 626 Times Downtown.

MANAGER cafeteria or restaurant; would leave city; best references. L 254 Times.

OFFICE MANAGER or assistant, (27,) well educated; Christian; 9 years' manufacturing business experience, including clerical supervision, general office routine work, buying, selling, correspondence, accounting, systematizing; elementary knowledge tools and machinery; thoroughly dependable, adaptable, energetic, co-operative; salary commensurate with living expenses; married. W 169 Times.

OFFICE ASSISTANT, (19,) wishes position at anything; clerical experience; reference. G 551 Times Downtown.

POSITION wanted with welding concern to obtain shop experience. Tonjes, 655 W. 178th St.

PROFESSOR, Spanish, from Madrid; long practice in tutoring; give instructions at residence; moderate prices. W 193 Times.

REPORTER, educated, energetic young man, with limited experience but ability to write, wishes position on reportorial staff of newspaper or trade journal. Box A 403 Times Downtown.

REPRESENTATIVE.—Man, age 34, for Argentine Republic; have long experience in selling automobiles and farmers' machinery. Write to J. Martinez, 55 Irving Place, City.

SITUATIONS WANTED—Male.

Thirty cents an agate line.

REPRESENTATIVE.—American, age 34, 12 years' experience in Latin America, desires permanent position in Central or South America or as traveling representative introducing American goods; thoroughly conversant with character of people; speak, read, and write Spanish fluently; best references. Write W. E. Edmundson, P. O. Box 412, Badin, N. C.

SALESMAN.—Young man, (23,) desires position inside or local salesman with wholesale shoe house; extensive experience and good address; willing and persevering; can furnish excellent references as to ability, honesty, and integrity; salary nominal. L 297 Times.

SALESMAN, (position outside,) with advancement assured, sought by young man from army; highest references. K 619 Times Downtown.

SALESMAN, civil engineer, 15 years' experience; mechanically inclined; best reference. L 301 Times.

SALESMAN, energetic young man, general experience, desires connection reliable firm. H 692 Times Downtown.

SECRETARY or confidential assistant to executive or department head; 28; ten years with last employer; excellent credentials. K 613 Times Downtown.

SILK MAN, 11 years' experience in handling manufacturing, mill accounts, buying and selling in city and Western territories, open for good proposition. R 61 Times

STENOGRAPHER, good speed in shorthand and on the typewriter; familiar with card systems and office devices, neat in appearance, hard worker, $10 per week. Miss B, 36 West 123d St. Phone 518 Harlem.

STENOGRAPHER, 27, 10 years' experience general office work; capable assistant; selling ability; desires connection; good future. G 572 Times Downtown.

STENOGRAPHER - TYPEWRITER, experienced, rapid, accurate operator, desires position; $20-$25. G 338 Times

STOCK OR SHIPPING CLERK, (18,) studying evenings, desires position; reference. K 578 Times Downtown.

STUDENT DAY COLLEGE desires work three nights a week; anything. G 262 Times.

TRANSLATIONS of catalogues, &c., from English to Portuguese and French accurately by civil engineer. G 311 Times.

YOUNG MAN, (19,) cadet aviator, formerly a draftsman, desires an opening in a commercial field where attentive, energetic services will obtain advancement. H 689 Times Downtown.

YOUNG MAN, 25, active, good appearance, personality; selling ability, bookkeeping, office experience; either capacity; highest credentials. R 63 Times.

YOUNG MAN, 22, exceptional business ability, desires connection with a reliable firm; salary of minor importance; paramount object to learn business. G 274 Times.

YOUNG MAN, (17,) office experience, knowledge stenography, typewriting, wishes position; salary $13. J. Goldfarb, 701 East 180th St.

YOUNG MAN, speaking French and English; experienced salesman, sales manager; executive ability; no objection to traveling. L 316 Times.

YOUNG MAN, 25, ex-Lieutenant, good education, seeks job; salesmanship ability; any capacity; aggressive, competent, reliable. W 171 1Tmes.

YOUNG MAN, 22; high school education; three years' banking experience; willing to tackle anything. L 282 Times.

YOUNG MAN, 22, stock and clerical experience, desires position, advancement. R 65 Times.

YOUNG MAN, 17, perfectly reliable, wishes position office, stockroom; A1 references. Joe Blum, 53 East 182d. Fordham 1671.

YOUNG MAN, (21,) intelligent, energetic; 4 years' experience paints, chemicals, glues. R 77 Times.

YOUNG MAN, 24; discharged from U. S. Navy; 2 years' experience high-pressure air compressor; A1 references. G 334 Times.

YOUNG MAN (22) wishes connection office of manufacturing concern; present studying accountancy. S. Soffran, 933 East 167th St.

YOUNG EX-SOLDIER desires position in office of progressive company; $13. G 561 Times Downtown.

YOUNG MAN, 27, good appearance, desires employment evenings; best references. C 847 Times Annex.

YOUNG MAN desires position at anything with chance for advancement. G 261 Times.

HELP WANTED—Female.

Thirty-five cents an agate line.

ADDRESSERS wanted; must be excellent penmen; $1.50 per thousand. Apply after 9 A. M., 156 William St.

AIRBRUSH WORKER on post cards; steady work; pleasant surroundings. Albertype Co., 250 Adams St., Brooklyn.

BOOKKEEPER.—Double entry; must be capable of taking entire charge of books and a rapid typist; only those with experience need apply; interview by appointment; a good position for the right party. P. J. Durham Co., Inc., 244 West 49th St. Telephone Bryant 4263.

BOOKKEEPER-STENOGRAPHER.—Must be absolutely accurate at figures, take charge paper stock book; experienced at figuring monthly paper requirements for magazines preferred; position permanent; prospects exceptional; state experience, references, salary. Address Reliable, 112 Times.

BOOKKEEPER.—Young lady experienced, quick and accurate; full charge of books; good permanent position with chance for advancement. Apply in person with written application, G. B. Herzig Co., Inc., 41 West 29th St.

BOOKKEEPER, experienced in double entry, trial balance, and general office work of manufacturer; permanent position; state former employer and salary expected. H 705 Times Downtown.

BOOKKEEPER, DOUBLE ENTRY, IN LARGE DRESS HOUSE; GOOD CHANCE FOR ADVANCEMENT; PERMANENT POSITION; EXPERIENCED ONLY NEED APPLY. LILLIAN COSTUME, 148 W. 23D.

BOOKKEEPER.—Experienced in double entry, trial balance, and general office work of manufacturer; permanent position; state former employer and salary expected. P. R., 801 Times Downtown.

BOOKKEEPER.—Double entry; must thoroughly understand trial balance and controlling accounts; experienced in dress line preferred. B. D., 804 Times Downtown.

BOOKKEEPER, EXPERIENCED, CLEANING AND DYEING ESTABLISHMENT. W 162 TIMES.

BOOKKEEPER, experienced; permanent position. Answer, stating experience and references, F G 801 Times Downtown.

BOOKKEEPER, young girl; also assist in show room, dresses; size 16. Harris Blumenfeld, 19 West 24th St.

BOOKKEEPER and stenographer; one experienced in electrical contract work preferred; Christian firm. R 53 Times.

BOOKKEEPER AND STENOGRAPHER; good chance for beginner; must be high school graduate. Room 511, 22 East 17th.

BOOKKEEPER, FIRST CLASS, WANTED. COMMUNICATE W 163 TIMES.

CASHIER, who understands stenography, for retail store; salary, $10. Call Palette Art Co., 327 5th Av.

COMPANION, South American lady or one who can speak Spanish, to accompany lady to South America. Apply Miss Conkling, 65 West 55th St.

COUNTER GIRL for pastry counter; wages, $16 weekly and meals. Halloran Restaurant, 213 6th Av.

DEMONSTRATORS.—Fine, appearing young women who have been demonstrators or models can find lucrative and permanent employment in the office and outside collecting data and selling for the World's War Biographical Society; must be accustomed to meeting the better classes; salary, commission, and bonus. 489 5th Av. after 11 A. M.

DESIGNER, ONE WHO HAS ORIGINAL IDEAS TO CREATE STYLES ON LADIES' SILK DRESSES; AN UNUSUAL OPPORTUNITY IS OFFERED TO THE RIGHT PERSON; STATE FULL PARTICULARS; SALARY $7,500, (SEVEN THOUSAND FIVE HUNDRED A YEAR;) ALL CORRESPONDENCE IN STRICT CONFIDENCE. BOX A. R., 104 EAST 14TH.

DESIGNER, ON LADIES' AND MISSES' SILK DRESSES, ONE WITH ORIGINAL IDEAS; A SPLENDID OPPORTUNITY IS OFFERED TO THE RIGHT PARTY; ALL CORRESPONDENCE KEPT IN STRICT CONFIDENCE. BOX W. Z. R., 1,358 BROADWAY.

DICTAPHONE OPERATOR OF LARGE EXPERIENCE. L 269 TIMES.

FILING.—Young girl for office work, filing, &c. Address in own handwriting, stating age and salary. H 691 Times Downtown.

FORELADY to supervise light factory work; must have had factory experience sufficient to enable her to handle about 50 piece-work operators. Permolin Products Co., Inc., 241 37th St., Bush Terminal (No. 1) Brooklyn.

GIRL.—WANTED BY PROTESTANT EPISCOPAL PUBLICATION, GIRL 18-20, FOR CLERICAL WORK; SOME KNOWLEDGE OF TYPEWRITING DESIRABLE; IDEAL WORKING CONDITIONS; SALARY $12. APPLY IN OWN HANDWRITING. B 16 TIMES

GIRLS, experienced liners on fancy wood boxes. Apply between 10 and 11 A. M. at 24 Wooster St., 4th floor. Jos. Gaynor.

GIRL, general housework, with or without laundry; small family; room, private bath; attractive wages. Telephone South Orange 1245.

GIRL wanted by wholesale silk house to take full charge of sample department; state age, experience, and reference. G 564 Times Downtown.

GIRLS, quick and neat, for simple work in studio; branching experience helpful; $12. Yocca Studios, Grand Central Terminal.

HELP WANTED—Female.

Thirty-five cents an agate line.

GIRL for sorting mail and making correct distribution of contents; requires speed and accuracy with figures; hours 5 P. M. to 12:30 A. M.; $15 per week to start; give telephone number. C 850 Times Annex.

GIRL or woman, take charge of apartment for one person; sleep home; able to read and write. Miss Harrison, 76 Irving Place.

HOUSEKEEPER'S ASSISTANT. — Woman, middle-aged, strong and active, to assist housekeeper in sanitarium; work consists of preparing trays, making desserts, giving supplies, care of linens, and other work pertaining to housework; wages $40 monthly, found; increase. Apply Rivercrest Sanitarium, Astoria, L. I. Telephone Astoria 820.

HOUSEWORKER.—Young and capable woman to help with baby and housework; 3 in family; no laundry; references required. 22 Stephenson Boulevard, New Rochelle. 4690 New Rochelle.

HOUSEWORK.—First class maid wanted; family 3; $40. Telephone Riverside 8387, 645 West End Av., Apt 11A.

MANICURIST AND HAIRDRESSER.—Experienced; good salary. Apply Hair Dressing Parlor, third floor, H. C. F. Koch & Co., Inc., West 125th St.

MILLINERS,
makers, improvers, and apprentices wanted; steady position; good salary. Mme. Lichtenstein, 734 5th Av. at 57th St.

MILLINER.
A thoroughly experienced woman designer and trimmer, as well as capable saleswoman; splendid opportunity; excellent salary.
H. BATTERMAN CO.,
B'way & Graham Av., B'klyn.

MILLINERY DESIGNER WANTED.
Capable producing hats from $36 to $60; big opportunity for right party. Apply all week.
Riehl, 42 West 38th.

MODELS.
STYLISH,
ATTRACTIVE;
MISSES'
SIZE,
16;
PERMANENT
POSITIONS;
HIGHEST
SALARIES.
C. KENYON CO.,
200 5TH AV.,
ROOM 526.

MODELS, (SIZE 18,)

ATTRACTIVE YOUNG LADIES;

HIGH CLASS DRESSES.

MACK KANNER & MILIUS,
136 MADISON AV.

MODELS, SIZE 36,

STYLISH, ATTRACTIVE;
HIGHEST SALARIES.

C. KENYON CO.,
200 5TH AV., ROOM 526.

MODELS, perfect, 16 and 36 size, experienced, for showroom cloak and suit house. Sperber, Frank & Engel, 27 West 33d.

MODEL.—Young lady for coat house, size 36. Call Goldman & Reich, 127 West 26th.

MODEL wanted in dress house; size 16. Zuck & Gordan, 43 West 33d.

MOON - HOPKINS OPERATORS WANTED IN FINANCIAL HOUSE; OPPORTUNITIES FOR ADVANCEMENT; GIVE EDUCATION, EXPERIENCE, AND REFERENCE. ADDRESS "H. P.," BOX 822, CITY HALL STATION, NEW YORK CITY.

MOTHER'S HELPER, congenial, obliging, to care for child of three and assist light housework; sleep out; references essential. Apply between 4 and 6, 125 Waverley Place, Apt. 6E. Telephone Spring 6770.

MULTIGRAPH OPERATOR who can type; one of superior education; good salary to right party; opportunity for advancement; full particulars in first letter. L 268 Times.

NURSE.—Child fifteen months; complete charge; cleanliness and refinement required; also references. Call mornings, 400 West 160th St. Apt. 8A.

NURSE for seven months old baby; only child. Apartment 31, 523 West 112th St. Telephone Cathedral 7474.

NURSE, graduate, needed for regular ward duty. Tarrytown Hospital, Tarrytown, N. Y.

NURSERY GOVERNESS, two boys; good home, good salary. Gluck, 526 West 111th.

OFFICE ASSISTANT wanted; capable woman of education and refinement, with some knowledge of stenography, typewriting, and bookkeeping; wages $15. Apply 4-6 P. M., Partridge, 700 Franklin Av., Bklyn.

OFFICE ASSISTANT to do general clerical work, some stenography; must be accurate at figures; salary $15. Address T. & E. C., 356 West 18th St.

OFFICE ASSISTANT.—THOROUGHLY EXPERIENCED. M. B. KAUFMAN, 6 WEST 32D.

PIANO PLAYER, (1,) and 2 'cello players; also harpist, for a vaudeville act, to go on the road. Miss Manning. Phone Morningside 1776.

SALESWOMEN
possessing ability may secure remunerative positions in petticoat department with best stores out of town. Wm. Epstein & Bro., 1,239 Broadway.

SALES GIRL, REFINED, YOUNG; HIGH CLASS COMMERCIAL STATIONERY STORE; GIVE EXPERIENCE, AGE, NATIONALITY; CHANCE FOR ADVANCEMENT. K 560 TIMES DOWNTOWN.

SALESWOMEN, experienced on gowns and suits; position permanent; good salary. Bernard, 531 6th Av.

SALESLADY, experienced dry goods store; reference required. 2,649 Broadway.

SECRETARY-STENOGRAPHER.—In advertising agency; must be fast stenographer, (150 words,) have good education, (college graduate preferred,) and several years' experience as secretary; publishing or advertising experience desirable; state education, previous positions, salary desired, and full particulars; permanent. R 71 Times.

SECRETARY, stenographer, first-class, experienced operator, competent to take verbatim notes, testimony, or conversation; liberal salary to satisfactory party. Address G 225 Times.

STERN BROTHERS,
West 42d Street.
require experienced
SALESWOMEN
for their trimmed Millinery Dept.
Applicants to be considered must be of good appearance and have catered to the best trade. Apply after 9 A. M. at Supt. Office, 6th Floor.

STENOGRAPHER and typist who is thoroughly familiar with Spanish, to work in the export department of a cement company where there is room for advancement; do not apply unless you can qualify to fill the vacancy, which requires one with initiative and ambition. Write, giving full particulars, B 11 Times.

STENOGRAPHER.—Must take dictation rapidly and write accurate letters; state education, experience, religion, age; salary $22. H. 718 Times Downtown.

STENOGRAPHER.—Wanted, middle-aged woman as Polish stenographer; business experience, ability to take care of office; well-paying, steady position; apply by letter only. Paluszek Bros., 150 Nassau St.

STENOGRAPHER.—Accuracy and speed essential; ability to translate incoming Spanish mail desirable, but not essential; state age, experience, and salary. Z 241 Times Annex.

STENOGRAPHER; permanent and attractive position with leading magazine; accuracy, intelligence essential; for make-up advertising department; state experience and salary. Brains, 214 Times.

STENOGRAPHER.—Expert; knowledge of law work preferred; in application state age, experience, salary desired, full particulars. H 675 Times Downtown.

STENOGRAPHER. — Wanted, good English stenographer, who understands some Spanish. Room 935, Singer Building.

STENOGRAPHER for export firm; knowledge of French; $22-$25. The Beers Agency, Flatiron Building.

STENOGRAPHER and office assistant; start $15; advancement. Apply 2-6 P. M., Americolite Co., 101 Park Av.

STENOGRAPHER, ambitious, part time, literary work; state hours available. G 316 Times.

STENOGRAPHER, Spanish and English; must be good bookkeeper; salary $20. B 23 Times.

STENOGRAPHER by an old established firm; state age, experience, and salary; Protestant firm. H 713 Times Downtown.

STENOGRAPHER AND TYPEWRITER wanted. Ammann Mfg. Co., 155 Avenue D.

STENCIL FILERS.—Experienced in filing pin-point stencils; good wages and hours; pleasant condition. McCall, 236 West 37th.

HELP WANTED—Female.

Thirty-five cents an agate line.

SWITCHBOARD OPERATOR, experienced, intelligent, young woman who is also stenog and typist; good opportunity for right person; no beginners need apply; state full particulars. H 702 Times Downtown.

TEACHER, high school graduate preferred, for primary subjects. Apply Hebrew National Orphanage House, 62 St. Mark's Place, New York, all day.

TEACHER of bookkeeping, commercial English, Pitmanic shorthand; small business school; half hour New York. Address Confidential, Z 232 Times Annex.

TEACHER.—Grades; not in city; immediate; good salary. R 60 Times.

TYPISTS, piecework, experienced; can earn $15 to $20 weekly. Apply 9 A. M., Boyds, 19 Beekman St.

WOMAN.—Refined, intelligent woman with ability to earn $5,000 a year; one who is familiar with stock securities preferred; able to present a high-class industrial proposition to investors; every opportunity for advancement to branch manager; large corporation with unlimited future; liberal co-operation on commission basis; drawing account when worth is proved; must stand strict investigation; write fully in confidence. Address Industrial, Box 41 Times Downtown.

WOMAN, middle aged, intelligent, wanted to take care of child 3 years old and oversee apartment where other maid is kept; must have had care of children; French preferred; best references required. Telephone between 11 and 12 in the morning, Riverside 7540.

WOMAN to care for eighteen-months-old baby afternoons; references. Call Miller, 651 West 169th St.

WOMEN.—Dining room and kitchen help wanted; high-class hotel. Apply 11 A. M., Miss Saunders, 143 East 39th St.

WOMAN for general work in cafeteria; hours from 3 to 7 P. M.; steady work. 18 West 43d.

YOUNG WOMAN.—General office work; writing good hand; business ability; good getting business over telephone; quick, industrious; $18; good chance for advancement, right qualifications. Collins & Barnard, 20 Harrison St.

YOUNG WOMAN of culture and refinement, fond of children, to take care of small children. Apply at the office of the Hebrew National Orphan House, 52 St. Mark's Place, New York City, all day.

YOUNG LADY.—Technical magazine requires services of young lady with experience in handling subscription work, entering filing, stenciling, subscriptions; hours 9-5; Saturday 12:30. Mrs. French, McGraw-Hill Co., 475 10th Av.

YOUNG LADY, refined, stenographer and bookkeeper; must be conscientious and ambitious; salary, $15; state age and office experience, if any. A 709 Times Downtown.

YOUNG LADY.—Agreeable position for young lady to take charge of copy files; no previous experience necessary; salary $10 a week to start. Ethridge Co., 25 East 26th.

YOUNG GIRL to demonstrate walking doll; permanent position. Bab's Corporation, 110 West 40th St.

YOUNG GIRL, speaking French, for children 5 and 9; reefrences. Apply 10-12, Apartment 12, 220 West 98th.

Instruction.

Forty-two cents an agate line.

WOULD YOU LIKE TO EARN
$12 TO $30 A WEEK?

Then enroll at once for our inexpensive four week course of practical training in filing and indexing. We secure positions for girls who complete the course. Employers want them because our training is the same as actual business practice. You can take the course without interfering with other work. New afternoon and evening classes now forming. Apply at once—write, phone, or call. It is your opportunity for a splendid position with big concerns. Phone Franklin 2261.
NATIONAL TRAINING SCHOOL FOR FILING,
Only School Affiliated with a Filing Equipment House.
The Shaw-Walker Company,
60 Franklin Street, Near Broadway.

OVER THREE THOUSAND
GIRLS AND WOMEN
have been placed by us in positions paying
FROM $12 TO $35 PER WEEK.
Specialize in a profession that has been established and made profitable by our chain of schools, the only ones of their kind. Inspection of the equipment, alone, will repay you for a visit. If you expect to enter business or to increase your earning capacity our assistance will be invaluable to you.
Day, Evening and Correspondence Courses.
NEW YORK SCHOOL OF FILING,
Singer Building.
Branches: Philadelphia, Boston.

ARE YOU MAKING
ALL YOU SHOULD—
all your ability deserves? Discover your weak points and strengthen them. Find your strong points and use them to greater profit. You can learn how to read yourself and others by joining Dr. Merton's class in Character Analysis. Write, or phone Chelsea 4054 for Booklet "B" and full details. Merton Institute, 96 5th Av., New York.

WOMEN ARE NEEDED
in modern business as bookkeepers, accountants, and office executives. Lucrative positions await the trained woman. Proper training is discussed in our free booklet "Opportunities for Women." Write or telephone (Cortlandt 1465) for complimentary copy of this booklet and for details of training classes now forming.
PACE & PACE, 30 CHURCH ST., N. Y.

FRENCH AND SPANISH.
Beginners' classes in CONVERSATIONAL French and Spanish taught by native instructors; every-day vocabulary, business terms, and correspondence featured; registration now open for early-February classes. Write or telephone (Cortlandt 1465) for Bulletin 92, Pace & Pace, 30 Church St., N. Y.

GOOD ENGLISH PAYS. — Business is now demanding hundreds of trained women; good English is an essential; can you qualify? Free Bulletin 70, "Your English," will enable you to determine. Write also for details of early evening classes now forming. Pace & Pace, 30 Church St., N. Y.

THE U. S. SECRETARIAL SCHOOL,
542-544 5th Av., (45th St.,) the oldest and pre-eminently the most successful, prepares for and obtains excellent secretarial positions; day, evening, and correspondence courses; catalogue. Prof. Meagher, M. A., Director.

COMPETENT SECRETARIES ARE IN DEMAND.—By study and training in Secretarial Practice you can qualify for desirable secretarial positions. Write for booklet No. [illegible], describing classes now forming. Pace & Pace, 30 Church St., N. Y.

PRIVATE SECRETARIAL TRAINING.
PRATT SCHOOL, 64 West 45th St.
Registered by Board of Regents of the University of State of N. Y.; individual instruction; must be over 16 years old; advanced registration and references required.

EARN $5,000 YEARLY
as a doctor of chiropractic, day and evening sessions, co-educational; class now forming. Write for booklet.
CHIROPRACTIC UNIVERSITY OF N. Y.,
1,416 Broadway, New York. Bryant 6955.

Employment Agencies.

Fifty cents an agate line.

For the particular business girl
THE STANDARD COMMERCIAL BUREAU,
185 Madison Av. at 34th St. Miss Shelley.

Executive secretary, college woman, capable of handling office detail; knowledge of French essential, $1,500.

Stenographer-secretary, with experience in managing small office, $1,100-$1,300.

Secretary to head advertising dept., $1,000.

Assistant to librarian, young high school girl; typing necessary, Brooklyn position; $720.

Other secretarial and stenographic positions for young college and high school women.
"No registration fee; just a standard."

BROWN EMPLOYMENT EXCHANGE,
99 NASSAU; FREE REGISTRATION.
STENOGRAPHERS, TYPISTS.
CLERKS, BOOKKEEPERS.
Excellent positions for high class applicants.

EXPERT LAW SEC'Y, steno., $30; typist, $18; file clerk, $15.
HIRST OCCUPATION EXCHANGE,
74 Broadway.

STENOGRAPHERS, $18-$17-$16-$15; stenographer-bookkeeper, $16; high class openings; Christian firms. David Agency, 17 West 42d.

FULTON STENOGRAPHIC AGENCY,
93 Nassau St. 489 5th Av.
Stenographers, (Christian firms,) $15-$20.

HELP WANTED—Male.

Thirty-five cents an agate line.

ACCOUNTANT, senior, capable of handling work and writing reports without supervision; salary $3,000-$3,600; must have had 5 years' experience in public accountant's office; state age, nationality, religion, and experience. H 710 Times Downtown.

ACCOUNTANT with general ledger and financial statement experience, take charge office manufacturing concern, New York; prefer cost experience; splendid opportunity; salary $35 weekly. Phone 2980 Beekman. Mr. N.

ACCOUNTANT, senior wanted, certified or chartered, for permanent work; salary commensurate with ability. Write, stating experience, education and qualifications, B 49 Times.

ACCOUNTANT wanted by manufacturing company, New Jersey city, near New York; must have five years' experience and able to handle the department; give salary desired and experience in detail. Z 218 Times Annex.

ACCOUNTANTS, semi-seniors, wanted; permanent positions for qualified accountants. Write, stating age, experience, education and salary expected. B 50 Times.

ADVERTISING SOLICITOR. — Co-operative publication, highly indorsed by leading department stores and women's wear manufacturers; commission. Confidential, G 512 Times Downtown.

ADVERTISING SALESMAN, signs, displays, and service; permanent position, unlimited opportunity; commission. Binger Co., 55 West 23d.

HELP WANTED—Male.

Thirty-five cents an agate line.

ADVERTISING SALESMAN
to sell space in a technical publication for one of the leading publishers in this field.
Definite ability to sell advertising is essential. Acquaintance among technical advertisers and familiarity with the shipbuilding or allied industries, while not essential, will be of value.
This is an unusual opportunity to form a permanent connection with an old but rapidly growing organization and to grow with it.
Give full details of experience, with salary requirements, in first letter, which will be held absolutely confidential. Address G 567 Times Downtown.

ASSISTANT SALES MANAGER.
Busy sales manager requires man of good business experience; able correspondent and competent to handle sales campaign on unique commodity having world wide market; wonderful opportunity. Answer, stating age, experience and salary expected, G 296 Times.

ASSISTANT MANAGER wanted for dept. store in a Southern seaport city; must be experienced and ambitious young man; kindly state full particulars and salary expected in first letter. E. J., 1,182 Broadway.

ASSISTANT BOOKKEEPER WANTED; STATE EXPERIENCE AND SALARY TO START. L 311 TIMES.

ARE YOU A SALESMAN?
The manufacturer of a high-grade light six motor car is reorganizing his sales department, and widening the scope of his efforts.
If you possess real sales and executive ability, with broad experience, perseverance, initiative, and unalterable determination to succeed, there is an opportunity to secure a permanent position carrying with it a very substantial income and an uncommonly attractive future.
Automobile experience is not essential to qualify. In reply give full details of past experience and references; salary and commission. Sales Manager, Y 361 Times Annex.

BENCH HAND for Brooklyn machine shop; must be first class on small work; steady; wages $21. G 571 Times Downtown.

BOOKKEEPER.
Manufacturing concern, about 100 miles from New York, now has position to offer to one who is thoroughly familiar with double entry system and who has had experience in opening and closing sets of books; must be first-class penman and furnish best references; the factory is pleasantly located and living and health conditions are the best; for a capable young, married man, this position offers exceptional opportunity. Address, giving full particulars, salary, references, nationality, &c., Maracaibo, Z 248 Times Annex.

BOOKKEEPER.—Experienced in double entry, trial balance, and general office work of manufacturer; permanent position; state former employer, age, and salary expected. P. P., 800 Times Downtown.

BOOKKEEPER, executive ability, thoroughly experienced correspondent, collector, &c., for commercial business house; state age, references, and salary expected. A 794 Times Downtown.

BOOKKEEPER, assistant, with general knowledge of double entry; quick and accurate at figures. Call between 10:30 and 12, Metropolitan News Co., 47 Christie St.

BOOKKEEPER wanted; capable. Reply, stating age, experience, and salary expected, C. R., P. O. Box 238, City Hall Station, New York City.

BOOKKEEPER wanted, first-class, double entry. Apply Franklin Dye Works, 208 Dupont St., Brooklyn.

BOOKKEEPER, thoroughly experienced; salary $23. Kesbec Sales Co., 2,444 Broadway.

BOY of some initiative, physically strong and mentally alert; conscientious chap of at least 16 years to break in as office boy in the office of a large real estate concern; fair salary to start. Apply 8:30, Mr. Mullaly, 12 East 44th St.

BOY wanted for engineer's and exporter's office to run errands and make himself generally useful. Apply in own handwriting, stating age, experience, if any, and salary expected, to Box 301 Times, 2 Rector St.

BOY, about 16, willing and ambitious, of good parentage, can find employment with progressive wholesale silk house; chance to advance; call with references after 3 P. M. Friday. Strauss & Co., 331 4th Av.

BOY for office of Christian manufacturers; $8 per week. Apply Fox Co., 240 East 136th St.

BOY, IN OFFICE OF LARGE WHOLESALE DRY GOODS COMMISSION HOUSE; SPLENDID CHANCE FOR ADVANCEMENT. A 727 TIMES DOWNTOWN.

BOY, bright, active, wanted for steamship office; excellent opportunity for advancement; state age and salary expected. H 668 Times Downtown.

BOY wanted in law office, who understands small switchboard; must be neat and bright; $8 begin. Write, stating age and experience. G 360 Times Downtown.

BOY for messenger service in large daily newspaper; good opportunity; hours 8:30 to 5:30; salary to start $8 per week. Apply 229 West 43d St., 2d floor.

BOY in large law office, 16 to 18 years old; must understand switchboard and live with parents; wages $8 to start. Apply Room 1309, 26 Liberty St.

BOY wanted to assist in shipping dept. and carry packages; good chance for advancement. Henry Matier & Co., Ltd., 45 East 20th St.

BOY in office of large concern; unlimited chance for bright boy to advance. Call 192 Diamond St., Brooklyn.

BOY by cotton converter for sample department; good opportunity. Z 242 Times Annex.

BOY wanted in office of woolen commission house. Address, giving age and references, B 20 Times.

BOY.—Wanted, bright, intelligent boy, about 16; good opportunity; cotton business. Apply Room 63, 60 Beaver St.

BOY.—To deliver packages; good chance for advancement. John E. Ellis, 501 5th Av. Room 1015.

BUTCHERS, (two,) steady position; good salary. M. Buchsbaum, 792 Columbus Av.

CAPTAIN-ENGINEER wanted for a power boat of 52 feet overall; must be a man accustomed to cleanliness, order, and a good seaman; year-round position assured to the proper kind of man; address with references and experience, George F. Adams, Hotel Chamberlin, Fort Monroe, Va.

CASHIER
LIFE INSURANCE.
A life insurance office in New York City has opportunity open for experienced cashier or accountant; preference will be given to man with life insurance cashier experience; give full facts and salary desired. Address L 425 Times Downtown.

CERTIFIED PUBLIC ACCOUNTANT wanted to take charge of branch office in prosperous Western city; exceptional opportunity; salary and profit-sharing basis; correspondence confidential. Address Z 228 Times Annex.

CHAUFFEUR, experienced in driving Oldsmobile touring car; splendid position for right party; give age, experience and salary expected. A 406 Times Downtown.

CHEF wanted; high-class hotel. Apply, 10-12 A. M., Miss Saunders, 143 East 39th.

CHEMICAL ENGINEER.
Qualitative and Quantitative,
experience obtained as head analytical chemist; $35 until you prove yourself to be competent.
HIGH GRADE OPPORTUNITY.
C. R., Box 227 Times Downtown.

CLERK for auditing dept. of a large publishing concern; familiar with modern methods of accounting; state age, experience and salary expected. C 846 Times Annex.

CLERK.—Young man, about 20, as entry clerk in billing department wholesale plumbing supply house. Call 452 Water St., New York.

CLERK for shipping department of a large publishing concern; state age, salary desired, and experience. Z 214 Times Annex.

CLERK, assistant stock and shipping, with some experience in tailoring business, age about 17; Christian firm. B 17 Times.

CORRESPONDENT.
A financial house desires an able man thoroughly experienced in the brokerage business to take complete charge immediately of the correspondence department; must have executive ability, be familiar with every detail of the business, a man who can assist in organization and produce results through the mails; salary and commission; we want a so-called lucky man, a man who is used to success, who wants his work to be all-absorbing; if you fulfil these qualifications, state your experience in detail and with whom connected; others do not reply. L. F. Box 417 Times Downtown.

COUPLE to do all house and grounds work of small place at 231st St., Riverdale-on-Hudson; family of 3. Telephone Mrs. Leslie, 183 Kingsbridge.

HELP WANTED—Male.

Thirty-five cents an agate line.

DECORATORS wanted; experienced silver deposit decorators; good pay; steady work. Apply at once to Rockwell Silver Co., Meriden, Conn.

DENTIST, assistant or associate, to take care of good and high-class practice; experience essential. Write L. B., 125 Times.

DRAFTSMAN.—Young draftsman, office assistant; $10; good opportunity; Protestant firm. H 712 Times Downtown.

EXPERT ACCOUNTANT WANTED, FOR LARGE MANUFACTURER; MUST LIVE IN STAMFORD, CONN.; MAN CAPABLE OF TAKING CHARGE OF OFFICE ACCOUNTING, SYSTEMATIZING, COST ACCOUNTING. W 776 TIMES DOWNTOWN.

EXPORT CLERK, American; must be familiar with South American shipping; ability to translate into Spanish preferred; state age, qualifications, religion, and salary expected. B 10 Times.

FILING CLERK, junior assistant, wanted in filing department of insurance company; must be over 16. Reply, stating age, experience, nationality, and schooling, K 614 Times Downtown.

FLOORMEN.—ONE OF THE LARGEST DEPARTMENT STORES OF WASHINGTON, D. C., REQUIRES THE SERVICES OF SEVERAL EXPERIENCED FLOORMEN FOR WOMEN'S READY-TO-WEAR APPAREL AND FIRST FLOOR DEPARTMENTS; TO CAPABLE MEN AN EXCELLENT OPPORTUNITY; COMMUNICATIONS TREATED CONFIDENTIALLY. ADDRESS, STATING FULL PARTICULARS ABOUT EXPERIENCE, Z 207 TIMES ANNEX.

FOOTWEAR STOCK MEN.

LARGE ORGANIZATION REQUIRES TWO FOOTWEAR STOCK MEN; MUST HAVE LEATHER OR RUBBER FOOTWEAR STOCK EXPERIENCE AND BE FAMILIAR WITH GENERAL STOCKKEEPING, PACKING AND SHIPPING.

POSITION IS PERMANENT, AND PAYS A GOOD SALARY, INCREASING AS RESULT OF SATISFACTORY WORK.

APPLY BY LETTER, GIVING FULL DETAILS OF EXPERIENCE, INCLUDING AGE AND SALARY.
ADDRESS B 36 TIMES.

GLASS BLOWER on vacuum bottles. Simplex Vacuum Mfg. Co., Philadelphia, Penn.

ICE SKATING INSTRUCTORS at Brooklyn Ice Palace, Bedford and Atlantic Avs.; good salary to competent men. Apply at once.

INK GRINDER wanted, experienced; good pay. K 634 Times Downtown.

JANITOR wanted by a downtown trust company for night work; man under 40 years old preferred. K 625 Times Downtown.

LEDGER CLERK WANTED, CAPABLE OF HANDLING LARGE NUMBER OF ACCOUNTS; STATE EXPERIENCE AND SALARY TO START. L 312 TIMES.

LEDGER CLERK.—Quick and accurate, accustomed to detail; good chance for advancement; call before 12. Retail Store, Browning, King & Co., 16 Cooper Sq.

MAN WANTED. — THOROUGHLY EXPERIENCED IN THE MANUFACTURE OF SILK HOSIERY AND SILK UNDERWEAR; MUST KNOW THE MANUFACTURING END FROM A TO Z; THIS INQUIRY IS MADE BY A MANUFACTURING CONCERN ALREADY ESTABLISHED IN ANOTHER LINE; A FINE OPPORTUNITY FOR THE RIGHT MAN; GIVE SOME PARTICULARS REGARDING SELF AND EXPERIENCE IN ANSWERING THIS AD. Z 368 TIMES ANNEX.

MAN wanted by new firm; A1 experienced dress man; one who knows styles and can assemble a line, must have a thorough knowledge of working with contractors and buying, a great opportunity, good salary to the right man; must have best reference. Write or call, 10 to 12, 259 5th Av., Room 6, 3d floor.

MAN wanted as assistant in experimental shop with engineering firm in Passaic, N. J.; should have knowledge of physics, applied mechanics, and mechanical movements; should also be good machinist. Z 222 Times Annex.

MAN wanted with mechanical knowledge and machinist experience to assist inspection of finished machines by engineering concern in Passaic, N. J. Z 223 Times Annex.

MAN wanted; handy man to assist in warehouse, shipping and recording; able-bodied man, 45-50, preferred. A 800 Times Downtown.

MEN.—Several, regularly employed, wishing to add to their income, might be interested in Sunday and holiday work as watchmen, $3 per day of 12 hours. Apply 9-5 Friday, 9-12 Saturday, J. W. G., Room 707, 25 Church St.

MEN.—Dining-room and kitchen help wanted; high-class hotel. Apply, 11 A. M., Miss Saunders, 143 East 39th St.

MEN wanted (2) to take course of instruction to fit them for field service; men with millwright or machinist experience for erecting and inspecting in field. Z 221 Times Annex.

OFFICE ASSISTANT, familiar with factory clerical work, for large shirt house; only one having experience in the shirt line will be considered; state age, references, and salary expected. H 658 Times Downtown.

OFFICE BOYS.—Large insurance company; advancement. Address P. O. Box 325, City Hall Station, N. Y. City.

OFFICE BOY wanted in magazine office; good pay and opportunity. Apply, immediately, Room 1805, 220 West 42d St.

OFFICE BOY, bright, for law office. Call Saturday morning, Room 1605, 60 Wall St., between 10 and 1.

ORDERLY and night watchman. Apply all day, Hebrew National Orphanage House, 62 St. Mark's Place, New York.

PORTER, WHITE, IN OFFICE OF LARGE WHOLESALE DRY GOODS COMMISSION HOUSE; STATE REFERENCES AND SALARY EXPECTED. A 728 TIMES DOWNTOWN.

RATE CLERK.

Opening in traffic dept., large grocery concern, for young man familiar with freight rates; give age, experience in detail. Clerk, 411 Times Downtown.

R. R. TICKET MAN.

Fine opportunity for man experienced in handling of R. R. tickets and familiar with train schedules from New York City, to take charge of desk in high-class N. Y. hotel; must be neat in appearance and of good habits. Answer, stating age, nationality, experience, and salary expected, C 852 Times Annex.

SALESMAN of experience and ability in selling soap wanted to call on large consuming trade in metropolitan district; large manufacturer, handling full line of soaps, chip soap, and powders, offers unusual opportunity to high-grade man; liberal commission; state experience. K 635 Times Downtown.

SALESMAN.—A self-reliant, honest, energetic man to sell paint, for which there is an enormous demand; preferably he should have experience in paint business, though that is not necessary; he will be on commission basis, therefore his income will be as large as he makes it. Z 200 Times Annex.

SALESMAN.—HIGH-CLASS CHILDREN'S AND JUNIOR COAT HOUSE REQUIRES THE SERVICES OF AN EXPERIENCED MAN; STATE FULL PARTICULARS; STRICTLY CONFIDENTIAL; EXCELLENT OPPORTUNITY; SALARY BASIS. ADDRESS R. A., 804 TIMES DOWNTOWN.

SALESMAN, traveling, to cover broken-in field for New England territory for wholesale stationery and toy house; only experienced men with highest references need apply; splendid opportunity for good man on commission basis. Write A 402 Times Downtown.

SALESMAN.—Capable, experienced, well acquainted with the manufacturing pharmaceutical, chemical, and perfumers' trade, in New York, New England, and Central States; salary basis. Address, giving full particulars, Seal, G 319 Times.

SALESMAN.—Young man, preferably with office experience, and preference will be given to one discharged from military service; $20 to $25 week salary to start, with good prospects for the future. Textile, B 39 Times.

SALESMEN.—Real live proposition to those who can sell association membership to food merchants; commission. Apply Mr. Carpenter, Room 1316, Sun Building, 150 Nassau St.

SALESMAN wanted every county New York, New Jersey to sell low-priced fire extinguishers; commission basis; answer must give experience and territory desired. A 797 Times Downtown.

SALESMEN for Greater New York City, chemicals, drugs, and electrical goods; commission basis; excellent opportunity for permanent; remunerative. Write full particulars, B 42 Times.

SALESMAN, commission basis; office specialty; city territory. T. J. 227 Times Downtown.

SALESMAN for New York State as a side line; commission basis only; well established muslin underwear house. B 52 Times.

HELP WANTED—Male.

Thirty-five cents an agate line.

SALESMEN

And Those Who Believe They Can Sell.

A responsible investment house has a genuine opportunity worth $5,000 to $10,000 commission annually. Following qualifications necessary: good personality, absolute honesty and backbone to do things worth while. We want positive, not negative, men. Managerial positions to those who make good. We protect our clients against stock swindlers. For appointment call John 1441.

SALESMEN. — (6) thoroughly experienced salesmen to cover the United States, omitting N. Y. State and Pa., to sell well-known line of ladies', maids', nurses', and bungalow aprons; commission 7½% on all road orders and ensuing mail orders, 3½% on orders placed at our N. Y. salesroom; prompt delivery from stock on hand; must be resident of large city in territory to be allotted; only interested and high-class men with big selling record; in replying state full experience and state line you are selling. The E. B. Kursheedt Apron Co., 134 West 37th St., N. Y. C.

SALESMAN.

Feb. 15 we will have open a traveling position; the man we want must be a high-class, successful salesman, capable of meeting big men; this is unusual, and offers from $7,500 yearly up in commissions; we sell advertising service to bankers and investment houses; state age. Sales Manager, A 789 Times Downtown.

SALESMAN.—Old established importing house, handling velvets, velveteen, woolen dress goods and pile fabrics, has opening for road man in our very best territory. We prefer man who has called on department store trade with simil lines, but live, hustling man who really has a following among department stores can qualify. To such a man we offer exceptional opportunity; salary and commission. B 47 Times.

SALESMEN, prominent coat house, specializing on pile fabric coats, want salesmen for Iowa, Illinois, Wisconsin, Minnesota, Michigan, North and South Dakota, Kansas, Nebraska, will consider men who can produce large volume business; commission basis; line ready March 1; answers confidential. Box S., 614, 1,265 Broadway.

SALESMAN with installment experience for retail furniture store; state age, salary, references. P. O. Box 45, Mount Vernon, N. Y.

SALESMEN to carry side line of novelties for the Northwest and the Coast; commission; those carrying a similar line. B 41 Times.

SALESMEN, with specialty experience preferred, to sell a nationally advertised office appliance; liberal commission. Ninth floor, 450 4th Av.

SALESMAN. — Good installment furniture salesman for store in Elizabeth; salary or commission. Inquire 116 West 39th St., Room 1131.

SALESMAN wanted by textile manufacturer; one having sold underwear for manufacturers preferred; salary or commission. B 37 Times.

SALESMAN, experienced, for hosiery, on commission; must have following. R 57 Times.

SALESMAN, silk, experienced, represent jobber crepes and georgettes for waist, dress, millinery trades; commission. R 72 Times.

SALESMAN wanted; state age and experience; cotton material; salary or commission. B 38 Times.

SAMPLE CLERK, experienced, in wholesale lining house; state salary and reference. B 24 Times.

SECRETARY wanted; a real private secretary with experience and ability; able to handle correspondence, take dictation, keep office systematized, meet people; position with real opportunity open to either man or woman. Call between 2 and 4 Friday afternoon at The Martin V. Kelley Company, 171 Madison Av.

SECRETARY.

must be expert stenographer, understand bookkeeping, active, intelligent, courteous, experienced; reply in handwriting, stating qualifications, experience and salary. B 44 Times.

SECRETARY-STENOGRAPHER, POSSESSING TACT AND INITIATIVE; MUST BE ALERT AND ACTIVE; PACKING HOUSE EXPERIENCE PREFERABLE, THOUGH NOT ESSENTIAL. ADDRESS, GIVING EXPERIENCE, REFERENCES AND SALARY EXPECTED. L 300 TIMES.

SHIPPING CLERK FOR NOVELTY HOUSE. 46 VESEY ST.

SOLDIERS IN UNIFORM, who have a pre-war record and an honorable discharge, can find lucrative, agreeable, and permanent employment in helping to compile and sell a great war book; salary, commission, and bonus. Apply by letter only, World's War Biographical Society, 489 5th Av.

SOLDIERS, SAILORS, MARINES, Seeking advice, assistance, or employment should call at our office. AMERICAN SOLDIERS AND SAILORS PROTECTIVE ASSOCIATION, 1,440 Broadway, corner 40th St.

STENOGRAPHER and general correspondent, experienced, preferably in buying materials; permanent position to man of ability, with good prospect of advancement; applicant will please furnish full details as to experience, age, nationality. Reply H 717 Times Downtown.

STENOGRAPHER to work evenings; thoroughly experienced; must report promptly at 5 o'clock and at 12:30 Saturdays; state experience and compensation expected. B 40 Times.

STENOGRAPHER, general office assistant, one accustomed interviewing people; position open for a good, live man; weekly $18 start. Doherty, 801 6th Av.

STENOGRAPHER, Spanish, wanted by large export house; state nationality, age, experience, and salary wanted. A 404 Times Downtown.

STOCK SALESMEN.—We have an exceptional proposition to offer high-grade stock salesmen, leads furnished, dividend paying oil stock, with responsible backing; only high-grade men will be considered; commission basis. Durell-Gregory & Co., 7 Wall St.

STOCK SALESMAN wanted, who can furnish references and influence business; splendid opportunity for the man who can qualify; commission basis; apply by letter only. Box A, Room 61, 96 Broadway, N. Y.

STOCK SALESMAN.
GOING SOAP CONCERN; EASY TO SELL; LIBERAL COMMISSIONS PAID PROMPTLY. H. EDWIN MARKS & SON, 22 EAST 34TH ST., 2D FLOOR.

STOCK CLERK, keep records bottling concern; experienced; $15; state full particulars. C 849 Times Annex.

SUPERINTENDENT, FACTORY, TO TAKE ENTIRE CHARGE CASKET FACTORY; HIGHEST QUALIFICATIONS NECESSARY; POSITION IMMEDIATELY AVAILABLE; WOOD WORKING EXPERIENCE ESSENTIAL; GIVE FULL PARTICULARS IN APPLICATION. NATIONAL CASKET CO., QUEENS PLAZA COURT BLDG., LONG ISLAND CITY.

SUPERINTENDENT.—A manufacturer of manicure preparations doing an international business, is seeking the services of a superintendent or foreman familiar with processes of making such preparations, and who can make suggestions as to formulas and the like. To such a man we offer an excellent future and a good salary. Address B 48 Times.

TIMEKEEPER, must be experienced, sober, reliable and able to furnish bond; good salary to right man. Apply, 11 A. M., Timekeeper, Hotel Great Northern.

TOOL FITTER AND SAW FILER for wood mill; must be A1 man: Apply, or write, Curtiss Engineering Corp., Garden City, New York.

TYPIST; must be rapid and some experience in billing. Call Republic Textile Co., 244 5th Av.

WAREHOUSE MANAGER, experienced, with first-class references, to take complete charge cold storage plant; only those with such references need apply; answer, by letter, stating experience, references, salary expected; answers considered confidential. B 51 Times.

WAREHOUSE MAN wanted to take charge of small warehouse; experience in this line and knowledge of shipping desirable. A 787 Times Downtown.

YOUNG MAN, clean cut, active, of some sales experience or the necessary physical and mental makeup to be trained for the sale of high-grade suburban properties; compensation at outset based upon commission and expenses; in addition to practical work in the field during the day successful applicants will be required to attend sales school classes two evenings a week. Mr. Mullaly, 12 East 44th St., between 8:30 and 9.

YOUNG MAN, over 18, to learn photography; a genteel, high-salaried business; must be of good personal appearance; bright future for a snappy young man; $10 paid while learning; increase as you progress. Apply Otto Sarony Co., 470 Fulton St., Brooklyn. Apply Friday, before 10 A. M.

YOUNG MEN
To ex-service men; if you are looking for good position, call at once. Bennett & Churchill, 110 Nassau St.

YOUNG MAN, 17-18, who is anxious to become an artist, to assist in art department; salary $10. Ethridge Co., 25 East 26th.

HELP WANTED—Male.

Thirty-five cents an agate line.

YOUNG MAN, 16-17 years of age, in proofreading dept. of weekly newspaper; no previous experience necessary, but must be well educated and willing; salary to start $12. H 714 Times Downtown.

YOUNG MAN in sample department of large cotton converting house; experience not essential; advancement; state references and salary expected. Address F. A. 808 Times Downtown.

YOUNG MAN wanted as office assistant; must be rapid and accurate at figures and be able to operate typewriter; state age, education, experience, references, and salary expected. K 574 Times Harlem.

YOUNG MAN for foreign field; experienced in general hardware, plumbing goods, sanitary ware, and floor tiling; also experienced as buyer in building construction work. A 718 Times Downtown.

YOUNG MAN, 18-20, for hosiery stockroom; experienced; good chance for advancement. Room 501, 303 5th Av.

YOUNG MAN or boy in woolen jobbing house; experience preferred; reference. D. S. Friedenberg, 315 4th Av.

YOUNG MAN to assist in stock room of ladies' coat house. 40 West 25th.

Instruction.

Forty-two cents an agate line.

DO YOU WANT to get a license as a marine engineer? If you do, you can get free instruction in the United States Shipping Board's schools. No enlistment is required. Course from four to eight weeks. Day and night classes are held, so you can support yourself while at school. You can get in if you have had two years' experience as oiler or water tender of ocean or coastwise steam vessels; if you are a graduate of a nautical school ship, or a mechanical engineer from a recognized school of technology; or if you have been a stationary engineer for one year; or a locomotive engineer for one year; or a journeyman machinist engaged in the construction or repair of marine, locomotive, or stationary engines for one year; or an apprentice to the machinist trade with three years' experience engaged in the repair or construction of stationary locomotive, or marine engines; or if you are an engineer of lake, bay, sound, or river steamers; or have had three years' experience as a fireman on ocean or coastwise steam vessels. Knowledge of the plain rules of arithmetic is necessary. Applicants must be American citizens over nineteen years of age. Apply to Principal Spaulding at the Dickinson High School, Jersey City, or to Principal Kottcamp at the Pratt Institute, Brooklyn.
JOHN F. LEWIS,
Chief of Section No. 2, 108 South Fourth St., Philadelphia, Penn.

COMPETENT stenographers and bookkeepers secure immediate positions at good salaries; Y. M. C. A. standardized business course will rapidly qualify you; our diploma means a good job; individual instruction. Write, call, or phone today. Y. M. C. A., (East Side Branch,) 157 East 86th St. Telephone Lenox 6051.

AN IMMEDIATE OUTDOOR JOB at $25 to $60 per week for trained tractor mechanics; 300 men wanted by April 1; a live profession with a wonderful future. We can train you in five weeks for these jobs. For full particulars write, call, or phone today. East Side Branch Y. M. C. A., 157 East 86th St., New York. Phone Lenox 6051.

BOOKKEEPER.—Get out of the rut; become a certified public or cost accountant; go into business for yourself; demand for expert accountants exceeds the supply; our graduates earn over $5,000 yearly; learn at home in spare time by our easy system; send for booklet and special offer. Universal Business Inst., 100 Pullman Bldg., New York.

FRENCH AND SPANISH.
Beginners' classes in CONVERSATIONAL French and Spanish taught by native instructors. Every day vocabulary, business terms, and correspondence featured. Registration now open for early February classes. Write or telephone (Cortlandt 1465) for Bulletin 91. Pace & Pace, 30 Church St., N. Y.

BUSINESS EXPANSION
YOUR OPPORTUNITY.
Salesmanship and advertising open the way to unlimited possibilities in many fields. Training groups, under guidance of experts, now forming—evenings. It will pay you to investigate. Write for Bulletin T, Brooklyn Central Y. M. C. A., 55 Hanson Place.

GOOD ENGLISH PAYS.—Business is now demanding hundreds of trained men; good English is an essential; can you qualify? Free Bulletin 73, "Your English," will enable you to determine; write also for details of early evening classes now forming. Pace & Pace, 30 Church St., N. Y.

SALESMEN.—We can increase your income; what we have done for others we can do for you; many highest paid sales managers among our graduates; investigate; new group forming Feb. 13; a postcard will bring you complete details. Ask for Booklet T, 23d St. Y. M. C. A., 215 West 23d St., N. Y.

EARN $5,000 YEARLY
As a Doctor of Chiropractic; day and evening sessions, co-educational; class now forming. Write for booklet B.
CHIROPRACTIC UNIVERSITY OF N. Y.
1,416 Broadway, New York. Bryant 6956.

AMBITIOUS MEN ought to know what an exceptional future is in store for the ACCOUNTANCY-TRAINED man. Send for "Your Market Value" and Bulletin 25, which gives details of training needed. Pace & Pace, 30 Church St., N. Y.

COMPETENT SECRETARIES ARE IN DEMAND.—By study and training in Secretarial Practice you can qualify for desirable secretarial positions. Write for Booklet No. 50, describing classes now forming. Pace & Pace, 30 Church St., N. Y.

LEARN TO BE A CHAUFFEUR.—Pleasant and profitable work; day and evening classes. Send for free booklet and visitor's pass. West Side Y. M. C. A., 302 West 57th.

MOVING PICTURE operating taught; positions free; day or evening. 644 8th Av.

ENGLISH AND SPANISH TAUGHT. Room 415, 500 5th Av., 42d St.

Employment Agencies.

Fifty cents an agate line.

WOOD MACHINERY ENGINEER, Yokohama; bookkeepers, $30-$25. HIRST OCCUPATIONAL EXCHANGE, 14 Broadway.

AUTOMOBILE EXCHANGE.

Fifty cents an agate line.

APPERSON 1918 SPORT.
BIDDLE 1917 4-passenger.
CADILLAC 1918 7-pass. Touring.
CUNNINGHAM 1918 6-passenger.
CUNNINGHAM 1917 4-passenger.
DANIELS 1917 4-passenger.
HUDSON 1918 4-PASS. SPEEDSTER.
HUDSON 1917 4-PASS. SPEEDSTER.
MERCER 1916 Roadster and Speedster.
PACKARD 1917 Fleetwood 4-passenger.
PIERCE 1917 "66" Chummy Roadster.
STUTZ 1918 TOURING.
SCHOONMAKER & JACOD,
1,700 Broadway.

AUTO BARGAINS
ON EXHIBITION.
CADILLAC, convertible sedan, 1917.
CADILLAC, Victoria coupe, 1917.
CADILLAC, 7-passenger, 1917 and 1916.
CADILLAC, 1917, landaulet Br'm.
PACKARD, Chummy Roadster, 2-25, 1917.
PACKARD, Touring, 2-25, 1917.
PACKARD, 2-35, Landaulet, 1917.
PACKARD, 1918, 3-35, Town Car.
PACKARD, 1918, 3-35, Touring.
PIERCE, 6-48, Limousine, 1917.
PIERCE, 6-48, Touring, 1916.
PIERCE-ARROW, B-3, 6-48, 5-Pass
SIMPLEX, 1915, Brougham.
SIMPLEX, 90, Roadster.
LOCO, 6-38, Landaulet, 1915.
LANCIA, 35, Special Roadster, 1916.
LANCIA, Streamline Touring, 1916.
ISOTTA, Special Touring, 1915.
FIAT, 99, Special Roadster.
FIAT, 1915, Imp'd, 30, Tour.
DE DION, small Town Car
RENAULT, 18 horse, collapsible Landaulet.
RENAULT, 45, Limousine.
PEUGEOT, 18-horse Sedan, exceptional.
ROSKAM SCOTT CO.,
1,896 Broadway, (63d.) 907 Columbus.

AUTOMOBILE WAREHOUSE CO., INC.,
1,778 Broadway, (one flight.) Circle 1417.
1917 HUPMOBILE SEDAN, $900.
1917 OLDSMOBILE SEDAN, $1,050.
1917 BUICK SEDAN, $1,350.
1917 HUDSON SEDAN, Model J, $1,650.
1916 CADILLAC SEDAN, $1,500.
1917 CHANDLER SEDAN, $850.
1915 CADILLAC LIMOUSINE, $750.
YOU MUST ACT TODAY!!!

BUICK, 1917, 6 cylinder Sedan, paint and condition almost new; slip covers; bumper; oversized shoes; an excellent bargain; $1,150.
REO MOTOR CO.,
1,380 Bedford Av., Brooklyn.

BUICK 3-Passenger Roadster, 1918 model, 6-cylinder, practically new; run 3,000 miles; paint first-class condition; no bruises; five good tires, bumper, clock and lock; price $1,200. Owner, G 568 Times Downtown.

BUICK late 1916 "Big 6" runabout, perfect condition, $650. Morningside 7770, Ben Jones.

BUICK 1918 Roadster, with Buick Winter top. MacLellan, 1,778 Broadway. Circle 1417.

BUICK 1918-1917 TOURINGS, roadsters. Flack, 1,700 Broadway, 3d floor.

CADILLAC cabriolet; late 1917 model; full-leather back; perfect condition; wire wheels; excellent tires; Westinghouse shock absorbers; run low mileage; absolutely no dealers considered. Address Rowantree, Room 3555, 120 Broadway; telephone Rector 9740.

CADILLAC 1917 SEDAN.
HUDSON 1918 SUBURBAN SEDAN.
HUDSON 1917 SEDAN.
COLE USED CAR DEPT.,
226 West 56th St. (Elevator.) 4th Floor.

CADILLAC landaulet brougham; almost new; seen at Broadway Garage; price $1,600. See Mr. Colby at office.

CADILLAC brougham; wire wheels; condition almost new; equipped. Ryan, Lincoln Garage, 1,926 Broadway.

CADILLAC, 1917, limousine, sedan, and touring. Packard Auto Exchange, 10 West 60th St.

CADILLAC 1917 4-PASS TOURING.
WALLACE, 236 WEST 59TH ST.

AUTOMOBILE EXCHANGE.

Fifty cents an agate line.

CADILLAC 1918 SPECIAL SEDAN.
CADILLAC 1918 TOURING, 7-PASS.
CADILLAC 1917 SPORTING—4.
CADILLAC 1917 ROADSTER, seating 4.
STUTZ 1918 SUBURBAN SEDAN.
STUTZ 1918 SPEEDSTER.
STUTZ 1917 BULLDOG SPECIAL.
Five to choose from. Prices $1,500 to $2,200.
PACKARD 1918 3-25 PHAETON.
Used but three months.
PACKARD 1917 2-25 TOURING.
7-pass.; exceptional bargain at $1,800.
ROAMER 1918 SPORTING—4.
Practically new; 40 per cent. off list.
ROAMER 1918ROAMER 1918 SPORTING—4.
Special Duesenberg, 90 H. P. Motor.
HUPMOBILE 1917 LANDAULET Brougham.
Snappiest Hupmobile ever built.
ISOTTA FRASCHINI SEDAN,
Latest importation; steel demountable wheels, starter, lights, generator.
D. C. BURRELLE,
1,700 Broadway, 4th floor. Circle 153.

CADILLAC 1917 Amesbury Suburban Sedan,
GEORGE WALLACE COPLEY,
Plaza 4837. 665 5th Av.

CADILLAC 1917 Sedan, almost new, mechanically perfect; bargain. H 588 Times Downtown.

CADILLAC 1918 sedan, 1917 sedan, 1918 touring; bargains. Cook-Macconnell, 1,790 Broadway.

CADILLAC limousine, 7 passenger, 1914, good condition, $600. Stuyvesant 3135.

CADILLAC 1916 Sedan; price attractive. 1,778 B'way, (57th,) 1 flight. Circle 1417.

CHANDLER, 1918, practically brand new, 7-passenger touring. Behrman, 2,178 Broadway, telephone 3151 Schuyler. Open evenings and Sundays.

DETROIT ELECTRIC 1918 model, new battery, car in perfect shape; must sacrifice for $1,500; ask to see Mr. C.'s car at the Anderson Electric Car Company, 20 Central Park West, N. Y.

DODGE 1917 TOURING.
Elegant condition; many extras.
No reasonable offer refused; no dealers.
E. DAMIANE,
554 Melrose Av.,
Phone Melrose 4371.

DODGE.—Late model 1917 touring; elegant mechanical condition; 4 good shoes, one extra; very exceptional bargain. Studebaker, 1,291 Bedford Av., Brooklyn. Decatur 1484.

ECONOMICAL FAMILY CAR.—A small 18 Series Studebaker "six" touring, equipped with 2 extra auxiliary chairs; an exceptionally comfortable and economical family car; overhauled and revarnished. New model costs $2,144. Special sale price today, $785. Studebaker Corp., Broadway at 56th St., 2d floor.

FIAT SEDAN,
mechanically perfect, newly upholstered; words cannot describe this extraordinary car; cost $6,800; cannot be told from new; will take $2,000, or smaller car in exchange. 1,203 Bedford av., Brooklyn. Phone Decatur 4636.

FIAT landaulet, 1917; run 5,000 miles only; cost $8,000; must be sold today; car in perfect condition; can be seen at Commonwealth Garage, 132 East 41st St., from 10 A. M. to 5 P. M. Real bargain for quick buyer.

FIAT 1915 five-passenger touring; oval radiator; beautiful condition; $1,250. Z 237 Times Annex.

FORD, 1917, touring; 2 extra shoes; speedometer, clock and bumper.
REO MOTOR CO.,
1,380 Bedford Av., Brooklyn.

FORD touring, 1917; electric starter, demountable rims, &c.; will sacrifice. G 327 Times.

FRANKLIN, 1917, sedan, practically new. Behrman, 2,178 Broadway. Telephone 3151 Schuyler. Open evenings and Sundays.

HUDSON 1917 Sedan; real opportunity. 1,778 B'way, (57th,) 1 flight. Circle 1417.

HUDSON Super-six Sedan; dispose of this beautiful car at bargain. 1,930 Broadway.

HUDSON 1918 4-passenger speedster; must sell quickly; need cash. 1,930 Broadway.

HUDSON 1917 Limousine; town car. 1,778 Broadway, (57th,) 1 flight. Circle 1417.

HUPMOBILE, sedan, 1917; beautiful looking car; motor A1 condition; run only 5,500 miles; unusual opportunity to secure real bargain. 321 West 89th.

HUPP 1917, seven passenger touring car, in excellent condition. Marmon Automobile Co., 1,880 Broadway.

KNOX. — Beautiful limousine-landaulet, wire wheels, starter; cost over $7,000; first cash offer of $1,000 accepted. 1,930 Broadway.

LANCIA Cabriolet, special body; lady going away; can be seen at 236 West 59th St.

LOBELL ABORN CO.,
SELECT USED MOTOR CARS.
1917 CADILLAC Sedan; equal to new.
1917 MERCER Suburban.
1918 KISSEL Sedan; C. T. Silver model.
1917 STUTZ Tr. very special.
1917 HUDSON Limousine.
1916 WHITE 30, Lim. Land.
1917 HUDSON Sedan; very attractive.
1917 CHALMERS Sedan.
Many other cars on display.
Lobell Aborn used cars are sold on quality basis. The prices, however, are surprisingly low.
LOBELL ABORN CO.,
230 West 56th St.,
one door west of Broadway.

MERCER Limousine, almost new, not a scratch on it; run only 6,000 miles; upholstered in gray; mechanism perfect; for sale by private owner; no dealer. For demonstration phone Bedford 1466.

MERCER 4-passenger Sport Victoria, T motor, perfect; price right. Morrill, Hotel Commodore Garage, 330 East 44th St., 5 to 7 P. M.

MERCER, 22-73, sport model; $2,250. E. E. Palmer, Cos Cob, Conn.

NATIONAL 1918 6 Sedan, new condition; Willys-Knight Sedan, run 3,000 miles; National 1918 6, 7-passenger, new condition; Winton large 6, 7-passenger, condition guaranteed, $1,900; 1916 Cole Eight Roadster, worth $1,200, price $700; 1918 National 12 Phaeton, cord tires; 1917 National 12, 7-passenger; 1917 Packard Twin Six, 7-passenger, new condition, cord tires; Pierce-Arrow 5-ton truck, good order, Goodrich De Luxe tires, rear, $3,800. Wanted, 50 H. P. Marine Motor, Sterling or Duesenberg. John E. Pugh, care of Biltmore Hotel or care of Willys-Overland Co. at Auto Show; after show, Providence, R. I.

NATIONAL Highway "Six," six-passenger touring, finest condition and practically as good as new, including point tires, &c.; run only 3,200 miles; extra shoe and full equipment; extraordinary bargain. Studebaker, 1,291 Bedford Av., Brooklyn. Decatur 1484.

OVERLANDS AND WILLYS-KNIGHTS.	Reconditioned & guaranteed; prices very reasonable. WILLYS OVERLAND CO., Broadway and 50th St.

OVERLAND, 5-passenger touring, 4-75, 1916, $400. Barclay 9937.

OVERLAND 1918 chummy roadster; like new; make offer. 1,930 Broadway.

OWEN Magnetic Coupe, Model M-25, in perfect mechanical condition; well painted and upholstered. Y 319 Times Annex.

PACKARD 1918 touring; cord tires; prime condition throughout. Telephone 3200 Hamilton.

PACKARD, 1911, 30, limousine body; $400. Petty, 103 West 51st.

PACKARD, 1918 twin 6 7-passenger touring; condition new. Phone Circle 5692.

PIERCE-ARROWS.
48-H. P., Series Four, seven-passenger touring; small mileage; newly painted; fully guaranteed.
38-H. P., Series Four, five-passenger touring; rebuilt; looks like new; fully guaranteed.
See our representative at New York Show.
ELLIS MOTOR CAR CO.,
416 Central Av., Newark, N. J.
Mulberry 4000.
Pierce-Arrow Distributors.

PIERCE-ARROW, 1917, 6-48; seven-passenger touring; practically brand new; slip covers; Westinghouse absorbers. Phone Circle 5692.

PIERCE-ARROW 1917 "48" limousine, 1916 landaulet; bargains. Cook-Macconnell, 1,790 Broadway.

PIERCE ARROW 1917 limousine, 48 H. P., elegant condition; must sacrifice. Clark & Kendrick, 143 West 51st St.

REO, model M touring Sedan being painted dark blue; an ideal Winter car; cord shoes and full equipment.
REO MOTOR CO.,
1,380 Bedford Av., Brooklyn.

ROAMER runabout, disappearing rear seats; very classy; $600. Tel. King 5412 Fordham.

ROLLS ROYCE Landaulet, Bosch starting and lighting. 2626 Vanderbilt. Mr. Underhill.

SCRIPPS-BOOTH runabout, completely overhauled; original paint; extra tire; economical, comfortable, light, fast; owner leaving service. 206 East 69th. Columbus 3126, 8-10 A. M., 7-8 P. M.

SCRIPPS 1916 runabout, in excellent condition. Marmon Automobile Co., 1,880 Broadway.

SELECT USED CARS.
1918 WHITE, 7-PASS. TOURING.
1917 HUPMOBILE SEDAN,
1917 BUICK LIMOUSINE,
1916 CADILLAC TOURING.
INTERNATIONAL AUTO EXCHANGE.
150 WEST 55TH ST. PHONE CIRCLE 1808.

STEARNS KNIGHTS	Closed and Open Models.	Prices very
Overhauled Guaranteed	4 and 8 cyl.	reasonable.

STEARNS USED CAR DEPT.,
415 West 55th St. Columbus—7600.

STEARNS, 6-cylinder, silent Knight, with Holbrook landaulet body; self-starter and electric light; late model; cost $6,100; will sacrifice for $1,200; perfect condition. Behrman, 2,178 Broadway. Telephone 3151 Schuyler. Open evenings and Sundays.

STEARNS 1917 touring car, in excellent condition. Marmon Automobile Co., 1,880 Broadway.

AUTOMOBILE EXCHANGE.

Fifty cents an agate line.

STEARNS LIMOUSINE, 1917, four cylinder, Fleetwood body. Mr. Best, 2626 Vanderbilt.

STUDEBAKER 3-pass. closed car, in good shape. Equitable Garage, 301 West 49th St. Columbus 6215. Ask for Mr. Ben.

STUTZ 1918 touring, 1918 Bearcat, 1918 runabout; bargains. Cook-Macconnell, 1,790 Broadway.

STUTZ 1916 speedster; sacrifice. Behrman, 2,178 Broadway. Phone 3531 Schuyler. Open evenings and Sundays.

STUTZ Sedan, almost new, fully equipped; many extras, mechanically perfect. 1,930 Broadway.

STUTZ 1917 four passenger, also roadster. 1,778 Broadway, one flight. Circle 1417.

STUTZ 1917, A1 condition. Marmon Automobile Co., 1,880 Broadway.

WILLIS-KNIGHT touring cars and sedans, latest models. Willys-Overland, Inc., 1,224 Bedford Av. Phone Bedford 8800.

WINTON Model 33 Light Six Convertible Sedan, overhauled and repainted; fully guaranteed. The Winton Company, Broadway at 70th St.

WONDERFUL VALUE.
TAXI.—Brand-new Studebaker four-cylinder brougham, which can be easily and inexpensively converted into a taxicab. List price on this car is $2,650. CLEARANCE SALE PRICE, $1,450. Car is fully guaranteed as new car. Studebaker Corporation of America, Broadway at 56th St., 2d floor. SEE MR. CHRISTIE.

Motor Trucks.

PACKARDS, (two,) 3½ and 6 ton; open rack bodies; mechanical condition and tires perfect. Telephone Hamilton 3200.

Automobiles Wanted.

AUTOMOBILE WANTED.

STUTZ, MERCER, LOCOMOBILE, McFARLANE, CUNNINGHAM, 4-SEATER TOURING, 1917 OR 1918 MODEL; MUST BE MECHANICALLY PERFECT AND IN GOOD CONDITION THROUGHOUT; THOROUGH DEMONSTRATION REQUIRED; NO DEALERS. WRITE FULL PARTICULARS TO "AUTO" 805 TIMES DOWNTOWN.

WANTED
by gentlemen, Cadillac Amesbury body, Packard or Stutz sedan or Suburban sedan, six or seven passenger. Write full details color, wheels, upholstery, condition, and cash price. Address R 68 Times.

ATTENTION!
CARS WANTED
We pay HIGHEST PRICES and SPOT CASH for used Cars in good condition. Lincoln Sq. Auto Exchange, 1,930 B'way.

MERCER, STUTZ OR CHANDLER chummy, 4 passenger; Dodge or Buick touring; must be late model; will pay spot cash. Behrman, 2,178 Broadway. Phone 3531 Schuyler.

BUICK, DODGE, or HUDSON for private party, from owners preferred. Circle 1962. Harold L. Taylor, broker, 1,777 Broadway.

Popular make touring or sedan, late model, A1 condition; must be cheap for cash. Farragut 9910.

MERCEDES wanted, or imported racer, or five-passenger; cash waiting; not over $650. Nassau, Post Office Box 751, City Hall.

CADILLAC suburban Sedan or town car wanted; late model. Meade, Columbus 7884.

HIGHEST PRICES PAID for cars; telephone before you sell. Burns. 5412 Fordham.

HUDSON car wanted; will pay $700 cash. Telephone 1995 Circle.

Automobiles for Rent.

MOTOR CYCLE.—We want to rent motor cycle with sidecar and driver for magazine delivery three days each month; apply at once. France-America Corporation, 220 West 42d St.

PACKARDS, late models; private appearance; hourly calling; $300 monthly, preferred. Circle 447.

PACKARD Twin Sixes to hire; superior service; sensible rates. C. M. & G. V. Williamson, 204 W. 43d. Phones 4219-3530 Bryant.

MERCER.—Private owner will rent Mercer limousine with chauffeur by month to responsible party. Phone Bedford 1466.

CADILLAC.—Attractive limousine; hour, week, month. Telephone Wedge, 5174 Riverside; very reasonable.

BEAUTIFUL imported landaulet for hire by the month. Write Waldron, 132 W. 56th.

Automobile Instruction.

STEWART AUTO SCHOOL, 225 W. 57th St. at Broadway.	20 REASONS 20 Why our system of automobile instruction for men and women is the best in N. Y. Write today for Catalogue 1.
ATKINSON AUTO SCHOOL, 235 West 50 St.	Superior instructors guarantee you expert knowledge. Inspect equipment or write for booklet. Ladies' classes.
Auto School WEST SIDE Y. M. C. A. 302 W. 57th St. 7920.	Largest and best school in the U.S. Send for booklet and pass to school. Telephone Columbus Special classes for ladies.

AUTOMOBILE COURSE, $50.50.
BEDFORD BRANCH Y. M. C. A.
1,121 BEDFORD AVENUE. DEPARTMENT.

FOR SALE.

Fifty cents an agate line.

BILLIARD AND POCKET TABLES.
New and second-hand; low prices; easy payments.
THE BRUNSWICK - BALKE - COLLENDER CO., 39 West 32d St., near Broadway.

White sewing machine, cost $70; sell for $20. Apt. 4D, 522 West 157th St.

Furniture.

Have furniture bought at factory prices; under present circumstances cannot use same; new, still crated, beautiful ivory bedroom set worth $425; beautiful mahogany dining set worth $550; big bargain to quick buyer. Lechner, 1,515 3d Av. Lenox 1074.

For sale cheap, contents of a beautifully furnished apartment, four rooms, with Turkish rugs and upright piano; splendid opportunity for young couple. Apply evenings after 7, Apartment 12D, 409 Edgecombe Av.

Big Bargains.—Slightly used office furniture, oak or mahogany; desks, chairs, files, tables, leather furniture, typewriters, adding machines, multigraphs, safes. Nathan's, 452 Broadway.

Mahogany flat top (glass) double desk, chairs, filing cabinet. Wilson, 341 5th Av.

Typewriters.

TYPEWRITERS RENTED.
Non-visible, three months, $6.
Visible, three months, $7.50 and up.
THE TYPEWRITER EXCHANGE,
10 Barclay St. Tel. Barclay 4738.

Purchase and Exchange.

Wanted—Steel lining for concrete vault and door with combination or time lock; also safe-deposit boxes; state dimensions, price, &c. Contractor, 408 Times Downtown.

Wanted—Comptometers, Burroughs, Monroes, calculating and adding machines. John E. Ranson, 30 Church St., Room 101, ground fl.

Wanted—Single phase, 60 cycle, A. C., 220 volt, used motors cheap; any size. Empire Type Foundry, Delevan, N. Y.

Second-hand piano wanted by religious institution; must be in good condition. Write stating price and make, Z 208 Times Annex.

Horses and Carriages.

Handsome heavyweight polo pony, good back, sound and gentle; also two well broken saddle horses. Lieutenant Grimwood, Squadron A, 94th St. and Madison Av.

Government Sales.

SALE OF RUBBERIZED FABRICS.—MATERIAL DISPOSITION SECTION, Chemical Warfare Service, Nineteen West Forty-fourth Street, New York City.—Sealed bids are requested for the whole or portions of large quantities of rubberized fabrics that were used in the manufacture of Gas Masks and are suitable for raincoats, ponchoes, rubber boots, specialties, &c. There is included two and a half million yards of seven-eighth inch black elastic tape. Samples and further information may be had on application. Bids made on form M. D. 1, obtainable from this office, will be received until 10 A. M. February tenth, 1919.

BUSINESS OPPORTUNITIES.

Fifty cents an agate line.

An established, rapidly growing concern, handling high-grade line of motor trucks in rich territory, needs the active service of a capable business man in a sales or financial capacity; an investment of $25,000 to $50,000 is required; only those men having the qualifications necessary to be of genuine assistance in the development of this business need apply; preference given men released from service; all replies confidential. Address Y 379 Times Annex.

Salesman, executive wanted, with $5,000 to $50,000; enlarging machinery, railroad equipment, steel business established twenty years; unusual opportunity; large profits. H 687 Times Downtown.

Wanted—By a banking house a good commercial proposition, which needs financing; banking references a requisite. Address by letter only, Box D, Room 61, 96 Broadway, New York.

ENGINEER, SUCCESSFUL MECHANIC, WILL SHARE SUBSTANTIAL RETURNS WITH FINANCIAL PARTNER. A 798 TIMES DOWNTOWN.

Brick factory and boiler; open for business proposition; food stuffs for human beings or livestock. G 328 Times.

Will sublet part private wire, New York to Pittsburgh. W 773 Times Downtown.

Naval Orders.

Special to The New York Times.

WASHINGTON, Feb. 6.—The Bureau of Navigation published the following orders to officers today:

Wilson, Vice Admiral H. B., from Headquarters of Nav. Forces in France, to command Squad. No. 4, of Div. No. 8, of the Atlantic fleet.

Halligan, Capt. J., from Headquarters of Nav. Forces in France, to Squad. No. 4 of Div. No. 8, as Chief of Staff.

Hurtz, Capt. T. R., from Headquarters of Nav. Forces in France, to Squad. No. 4, of Div. No. 8, as aid.

Shoemaker, Cmdr. H. E., from Headquarters of Nav. Forces in France, to Squad. No. 4 of Div. No. 8, as aid.

Fleming, Cmdr. J. F., retired.

Manahan, Lt. Cmdr. S. A., detached from the receiving ship, at New York, and will report to Cmdr. of Div. No. 6 of the Atlantic fleet, as radio officer.

Vogelsang, Lt. Cmdr. W. A., from the receiving ship at Norfolk, to the Louisiana.

Searles, Lt. Cmdr. T. H., from office of Superintending Const. at Union Iron Works, San Fran., to the Hull Division of Navy Yard at Puget Sound.

Boucher, Lt. Cmdr. C. H., from Base No. 6 to Training Barracks at Queenstown.

Freeman, Capt. G. F., from the Killingholme to command Base Hosp. No. 5.

Anderson, Lt. Cmdr. M. H., from Headquarters of Nav. Forces in France, to Squad. No. 4 of Div. 8, as aid.

Gradey, Lt. Cmdr. R., retired.

Shortridge, Lt. P. F., from the Reid, to the Beale as Exec. Off.

Jacobsen, Lt. C. L., from the Beale to the Reid.

Storch, Lt. R. B., from the Little to the Mongolia.

Townsend, Lt. W. G., authority to administer oaths.

Tanner, Lt. C. O., detached from Base Hosp. No. 5 and will report to Navy Port Off. at Marseilles.

Mills, Lt. A. L., from Base No. 29 to the Eastleigh.

Green, Lt. T. A., to the Lake Helen.

McCarthy, Lt. T., from Base No. 29 to the Lake Catherine.

Fire Department News.

Appointed fourth grade firemen, after 3 months' probation, to take effect at 8 A. M., Feb. 7, 1919: F. Lowenhaupt, Engine 2; J. J. Fundus, Jr., Engine 8; T. J. McGeough, Engine 46; Godfrey Knight, Engine 210; A. W. Sippell, Engine 240; W. P. O'Brien, Engine 241; J. F. Froelich, Engine 252; E. T. Larkin, Engine 261. To take effect at 8 A. M., Feb. 7: William J. McEniry, as fireman 1st grade to H. & L. 25, he having received an honorable discharge from the United States Navy; David Morrison, as fireman 2d grade, to Eng. 224, the U. S. N. R. F.

Revocation of indefinite leave, following honorable discharge from the United States Army, to take effect Feb. 9: Fireman 3d grade W. H. Steinmetz, H. & L. 4.

Estates Appraised.

CALDWELL, EUGENE WILSON, (June 20, 1918.) Gross estate, $231,246. Principal legatees: Dr. Harry M. Imboden, 480 Park Avenue, $20,250; Thomas Riker, 480 Park Avenue, $25,250; Elizabeth Perkins Caldwell, widow, $73,037; Camilla Kellogg Caldwell, mother, $18,525; Elizabeth Caldwell Layton, a sister, $14,607, and Columbia University, $38,950. Minor bequests to other relatives.

ROWLETT, THOMAS M., (Aug. 15, 1918.) Gross estate, $57,289. Principal legatees: Clarence C. Hunt, a stepson, $49,144; Lottie E. Hill, a stepdaughter, $2,500. Several legacies of $500 each, with jewelry, are left to half-sisters and half-brothers.

PUBLIC NOTICES.

Fifty cents an agate line.

INFORMATION WANTED CONCERNING will Margaret O'Connor, late St. Joseph's Home, 15th St. Edward G. Delaney, attorney, 132 Nassau.

BUSINESS OPPORTUNITIES.

Fifty cents an agate line.

CAPITAL TO INVEST.

Wanted to buy, a small manufacturing plant and showroom; plant must be suitable for manufacturing high-grade waists; must be situated between 26th and 33d Sts., on or immediately adjacent to Fifth Av. Box F. B. 777 Times.

Young man, willing to invest $30,000 and services, meritorious business. Z 243 Times Annex.

Experienced young man wants to buy small lunchroom in good neighborhood. Box B. R., 104 East 14th.

Sales-advertising manager will invest $1,000, with services, in business. R 80 Times.

CAPITAL WANTED.

FACTORY MANAGER WANTED at once by Pittsburgh mfg. company, must have good character, ability and experience, and ten to fifteen thousand dollars with which to purchase interest in the company, which also carries seat on the Board of Directors. Answer with full particulars. 415 Union Bank Bldg., Pittsburgh, Penn.

I HAVE A DOCK ON EAST RIVER

in the Midtown Section, equipped with hoisting engine, derrick, and hoppers, and have an assured supply of sand and gravel. I am looking for an active partner with some capital to manage the business—one who is familiar with this kind of business. R 56 Times.

Invest in New Sailing Ships.—We offer for sale shares at $100 each, payable in four payments, in several new 4-masted schooners. We believe these to be unusually good investments. Full information furnished 50 Broadway. M. L. GILBERT.

INVESTMENT OPPORTUNITY
Can place $20,000 to $60,000 in business property, leased to responsible tenant; return 10% net; worth investigating. Montgomery, 135th St. and 3d Av.

SKIRT MANUFACTURER, ESTABLISHED TRADE, DESIRES CAPITAL; WILL SECURE INVESTMENT. WRITE BOX 452, 1619 ST. JAMES BLDG.

BUSINESS CONNECTIONS WANTED.

Agency wanted for articles or merchandise of merit to be placed on the Canadian market with the best Canadian merchants, either on commission basis or to purchase outright and resell, by two Canadian travelers having several years' connection in practically the whole of Canada. Character of the highest class, with integrity, initiative, and ability. It is necessary that merchandise possess merit and quality to be developed into a steady and progressive trade. Address Theodore Trickey, 5 Riverdale Av., Toronto, Canada.

Business man, leaving shortly for Europe to establish permanent office in Paris, would like to get in touch with reliable American manufacturers who are able to offer merchandise for European markets; firms of good standing only will be considered; I know the European countries, including Russia, and languages; highest references. R 79 Times.

AGENCY WANTED.

Have just opened sales office, and will consider staple lines for Far West and export. Far West Sales Agency, 833 Market St., San Francisco.

Wanted exclusive sales agency for a standard article that can be used by drug trade; give full particulars in first communication. L 477 Times Downtown.

FOR SALE.

Exceptional opportunity for a hand laundry; one of the best sections of Flatbush; no competition within several blocks; will lease to a reliable party at a moderate rental. H. A. Lockwood, 261 Broadway, N. Y. City, Phone Barclay 6500.

Butcher's chance; a fine up to date meat, poultry, sea food and provision market, 22 years' standing; doing $35,000 to $40,000 yearly; fine location, good customers, new fixtures, all for $2,000. J. Hamilton, 23 West 31st St., near Broadway.

Caterer's chance; a small table d'hote restaurant, just started, and 15 furnished rooms, near Columbus Circle, $2,000. J. Hamilton, 23 West 31st St., near Broadway.

Opportunity to buy a thirty-year established going metal roofing plant and machinery, fully equipped; reason for selling death of owner. Y 364 Times Annex.

Will sell an established business; $15,000 necessary; very good proposition. Z 227 Times Annex.

Swiss embroidery plant for sale, at a sacrifice. Room 1604. Phone 7122 Stuyvesant, between 12 and 1.

Will sell patent on fast selling office fixture; large profits. B 9 Times.

BUSINESS NOTICES.

Hotel, not more than 100 rooms, wanted, or roadside inn, near motor road, between New York State and Conn., in good condition; state particulars; no agents. J. Hamilton, Enterprise Exchange Bureau, 23 West 31st St.

Truck, returning to Philadelphia or Atlantic City, will take load; reasonable. Telephone Madison Square 7072.

Accountant, auditor, systematizer, executive, will accept temporary position. D 1315, 25 Broad.

Competent Spanish-English, stenographer, translator, desires extra work; reasonable charges. G 497 Times Downtown.

MAX SILBERGER HAS BOUGHT STORE, 1,412 Charlotte St. Edward Bassett; creditors call.

When need of public garage call at 118 East 66th St.

THE WEATHER

WASHINGTON, Feb. 6.—A disturbance of large proportions is off the North Pacific Coast, attended by rain, and storm warnings were ordered Thursday morning. There is also a moderate disturbance over Northeastern Texas, with quite high pressure to the northward. Light snows fell in the lower Missouri and middle Mississippi Valleys.

Light, scattered snows also fell in the lake region and the extreme Northwest, and rains Wednesday night in the South Atlantic States. It is considerably colder in Western Iowa, Southern Nebraska, and Northern Kansas, and low temperatures continue in the Northwest.

Elsewhere temperatures are nearly normal.

Scattered snows are probable Friday night or Saturday in the lower Ohio Valley, rains or snows in Tennessee, and rains in the East Gulf States, with somewhat lower temperatures.

In the lake region, the upper Ohio Valleys, and the Atlantic States the weather will be generally fair Friday and Saturday without decided temperature changes.

Winds along the North Atlantic Coast Friday and Saturday will be moderate northwest with fair weather; Middle Atlantic Coast, moderate west, fair; South Atlantic Coast, gentle to moderate north and northeast, fair.

FORECAST: TODAY AND SATURDAY.

Eastern New York—Fair Friday and Saturday; no decided temperature change.

New Jersey and Eastern Pennsylvania—Fair Friday and probably Saturday.

New England—Fair Friday and Saturday.

Western New York—Generally fair Friday and Saturday; little change in temperature.

The temperature record for the twenty-four hours ended at 11 P. M., taken from the thermometer at the local office of the United States Weather Bureau, is as follows:

	1918.	1919.		1918.	1919.
3 A. M.	7	27	4 P. M.	34	38
6 A. M.	9	26	6 P. M.	34	38
9 A. M.	15	28	9 P. M.	35	31
12 M.	24	32	11 P. M.	37	29

This thermometer is 414 feet above the street level. The average temperature yesterday was 32; for the corresponding date last year it was 19; average on the corresponding date for the last thirty-three years, 30.

The temperature at 8 A. M. yesterday was 26; at 8 P. M. it was 32. Maximum temperature, 39 degrees at 3 P. M.; minimum, 26 degrees at 7:50 A. M. Humidity, 45 per cent. at 8 A. M.; 40 per cent. at 8 P. M.

The barometer at 8 A. M. yesterday registered 29.93 inches; at 8 P. M. it stood at 29.96 inches.

Fire Record.

	Loss.
A.M.	
12:05—176 Wooster St.; Isador Shipper..	Not given
10:30—Riverside Drive & 198th St. (auto;) Harry Kitzeren	Slight
11:35—71 2d Av.	Not given
11:40—175 Monroe St.; Annie Tannenbaum	Slight
P.M.	
3:00—3,858 3d Av.; Lewis Bertin..	Not given
4:30—345 E. 73d St.; Emanuel Wokhl..	Not given
4:45—525 W. 55th St., (truck;) A. H. Sonn & Co.	Not given
4:55—598 Broadway; Novelty Hat Co..	Not given
5:45—168 Amsterdam Av.; not given..	Slight
6.10—365 Broome St.; not given..	Slight
8:00—318 W. 39 St.; Christian Alliance Publishing Co.	Slight
8:20—79 Orchard St.; Max Kassowitz.	Slight
9:40—325 E. 75 St.; not given..	Slight

Education Notes.

Examinations for promotion licenses will be held on Feb. 24 and Sept. 4.

The New York Classical Club will hold a meeting tomorrow at 11.30 A. M. in Students Hall, Barnard College. "The Places of Classics in American Education" will be discussed by City Superintendent of Schools William L. Ettinger, Dr. Arthur C. McGiffert, President of Union Theological Seminary, and Dr. Stephen S. Wise, Rabbi of the Free Synagogue.

Associate Superintendent Tildsley has suspended David H. O'Keefe, of the High School of Commerce from duty without pay, on charges of conduct unbecoming a teacher. Louis Jacobs, a teacher in P. S. 33, Manhattan, has been suspended from duty without pay on a charge of disloyalty. He is said to have been a conscientious objector and to have refused to put on a soldier's uniform.

Henrietta R. Scheider, Principal of P. S. 75, Manhattan, will be given a special assignment to make a survey of the work and needs of classes for crippled children under the direction of the Associate Superintendent in charge of the work. An additional sum of $100 will be granted her for traveling expenses.

The Board of Superintendents has recommended the appointment of Hazen Chatfield as teacher in charge of P. S. 37 (Probationary School), Manhattan.

It has also recommended the assignment of Louise Baylis, assistant teacher of physical training in Erasmus Hall High School, to the office of the Director of Physical Training to the end of the school year.

A. Emerson Palmer, Secretary to the Board of Education, has just recovered from an attack of influenza.

The Civil Service.

City.

The following promotion lists are announced:

To telephone operator, Grade 2, General Administration Offices, Richmond—John Whalen, 74.67.

To rodman, Grade B, Bureau of Highways, Queens—Thomas White, 81.54; Frederick R. Schueller, 80.81.

To assistant engineer (electrical), Fire Department, Fire Alarm Telephone Bureau—William Hennessy, 85.99.

To clerk, Grade 3, Law Department, Bureau of Street Openings, Queens—John McConnell, 80.55.

United States.

The commission announces for March 12, April 9 and May 7 examinations for dental interne, for men. Vacancies in Saint Elizabeth's Hospital, Washington, D. C., at $600 a year, with maintenance, will be filled from these examinations. The department states that it reserves the right to terminate the appointment at the expiration of one year of service if it is deemed advisable to do so. In addition to many interesting cases presented, the dental interne is given an excellent opportunity for study and for doing experimental and research work in the pathological, histological, and other laboratories of the institution. Competitors will be examined in letter writing, 5; anatomy and physiology, 10; chemistry, materia medica and therapeutics, 15; dental pathology and oral surgery, 20; operative and prosthetic dentistry, 25; bacteriology, histology and hygiene, 10; orthodontia (correction of constitutional irregularities in growth and development of the teeth and their correction), 15. Applicants are required to be graduates or senior students of regularly incorporated dental colleges, and applications will not be accepted from persons who have graduated for more than two years. The names of senior students will not be certified for appointment until they have furnished proof of actual graduation. Applicants must be unmarried. Age, 20 years or over on the date of the examination.

Wills for Probate.

HELLRUNG, AXEL, (Dec. 1,) 200 West 58th St. Leaves to Frederick Bielefeldt of Copenhagen, Denmark, his walking cane, presented to me by Sir Thomas Lipton. To the Danish Benevolent Society is left $500; Danish Trinitates Church of the Bronx, $500; the Danish Home for Children at Perth Amboy, N. J., $500, and to the Brooklyn Museum of Art, 25 pieces of my Danish etchings with frames. The estate is valued at $50,000 and the residue is left to his widow, Mrs. Ragna Petrella Hellrung.

HIGGINS, TIMOTHY J., (Jan. 26,) leaves to his brothers, James Higgins of Lenox, Mass.; Patrick Higgins of 276 East 46th St., and Thomas Higgins, $3,000 each. The residue of the estate, on deposit in the Emigrant Industrial Savings Bank and his third interest in property at Stoney Hollow, N. Y., is left to a niece, Ellen Dewey of 431 East 45th St.

REISS, SOLOMON, (Dec. 12,) leaves to the following institutions: Hebrew Sheltering Asylum, Mount Sinai Hospital, Hebrew Orphan Asylum, Hebrew Sheltering Guardian Society, Institution for Improved Condition of Deaf Mutes, Montefiore Home, and the German Hospital and Dispensary. Various bequests are made ranging from $100 to $1,000 to his two daughters, and the residue to the father and mother of deceased, who will live in Oberhessen, Germany.

STEAMBOATS.

THE PUBLIC BE PLEASED.
COLONIAL LINE
BOSTON By Boat Direct $4.40
PROVIDENCE By Boat Direct $2.97
ALL OUTSIDE STATEROOMS, $1.10 & $1.65 Incl. war tax.
Boat Leaves Pier 39, North River, at 5 P. M.

Fall River Line
TO BOSTON
Strs. lv. Pier 14, N. R., ft. Fulton St., daily at 5:00 P. M.
NEW LONDON (NORWICH LINE)
lvs. Pier 40, N. R., ft. Houston St., weekdays only 5:30 P. M.

SHIPPING AND MAILS

Miniature Almanac for Today.

[By the U. S. Coast and Geodetic Survey.]

Sun rises........7:01 | Sun sets..........5:20

THE TIDES.

	High Water. A.M.	High Water. P.M.	Low Water. A.M.	Low Water. P.M.
Sandy Hook	12:22	12:42	6:52	7:03
Governors Island	12:31	12:50	7:22	7:32
Hell Gate	2:15	2:44	9:06	9:12

Arrived—Thursday, Feb. 6.

SS Tivives, Bordeaux, Jan. 22.
SS Agremont Castle, Bordeaux, Jan. 21.
SS Bessa, Christiania, Jan. 18.
SS Tambav, Genoa, Jan. 10.
SS Willaston, Portland, England, Jan. 20.
SS Maumee, Rochefort, Jan. 16.
SS Bulana, Charleston, Feb. 2.
SS San Jose, Port Limon, Jan. 31.
SS Momus, New Orleans, Feb. 1.
SS Princess Anne, Norfolk, Feb. 5.
SS Allianca, Cristobal, Jan. 30.
SS Oyleric, New Orleans, Jan. 30.
SS Shinsei Maru, Norfolk, Feb. 5.
SS Castana, Tampico, Jan. 27.

Incoming Steamships.

DUE TODAY.		
Espagne	Bordeaux	Jan. 27
Natal	Barry	Jan. 17
Manitowoc	Bordeaux	Jan. 16
Zacapa	Bordeaux	Jan. 21
Saxonia	Brest	Jan. 28
Arakan	Bordeaux	Jan. 22
El Sol	Bordeaux	Jan. 22
Bristol	La Pallice	Jan. 22
DUE TOMORROW.		
Baltic	Liverpool	Jan. 29
Western Ocean	La Rochelle	Jan. 19
North Carolina	Brest	Jan. 28
DUE SUNDAY.		
Duca Degli Abruzzi	Marseilles	Jan. 28
Santa Barbara	St. Nazaire	Jan. 27
France	Brest	Feb. 2
DUE MONDAY.		
Martensdijk	St. Nazaire	Jan. 23
DUE TUESDAY.		
Carmania	Liverpool	Feb. 1
Lancastrian	London	Jan. 28

Outgoing Steamships.

	Mails Close.	Vessels Sail.
SAIL TODAY.		
Charlton Hall, Rio Janeiro	12:00 M.	2:00 P.M.
Rijnland, B. Aires	8:30 A.M.	11:00 A.M.
SAIL TOMORROW.		
Hellig Olav, Cop'hagen		2:00 P.M.
Adriatic, Liverpool	8:00 A.M.	12:00 M.
Kandahar, Cape Town	9:00 A.M.	12:00 M.
Veendijk, Barbados	9:00 A.M.	11:00 A.M.
Carib, Turks Island	8:30 A.M.	12:00 M.
Coamo, Porto Rico	8:30 A.M.	12:00 M.
Mongolia, Brest		10:00 A.M.
Mexico, Havana	9:00 A.M.	11:00 A.M.
San Jose, Port Limon	9:30 A.M.	12:00 M.
SAIL MONDAY.		
Great Northern, Brest		10:00 A.M.
Arizonian, Brest		10:00 A.M.
SAIL TUESDAY.		
H. R. Mallory, Brest		10:00 A.M.
Celtic, Liverpool	8:00 A.M.	12:00 M.
SAIL WEDNESDAY.		
Dakotan, Brest		10:00 A.M.
Santa Anna, Brest		10:00 A.M.
Espagne, Havre	8:00 A.M.	

Foreign Ports.

Arrived.

SS Italia, at Gibraltar, Feb. 3.
SS Western Belle, at Gibraltar, Feb. 3.
SS Niels Nielsen, at Marseilles, Feb. 3.
SS Freda, at Bergen, Jan. 30.
SS Ionia, at Genoa, Jan. 29.
SS Oceania, at Genoa, Jan. 29.
SS Morristown, at Rotterdam, Feb. 3.
SS John Bloomer, at Christiansand, Feb. 3.
SS Goentoer, at Liverpool, Feb. 5.

Sailed.

SS Toba Maru, from Yokohama, Feb. 3.
SS Brisk, from Shields, Feb. 5.
SS Liv, from Bergen, Feb. 1.
SS Guaratuba, from Bordeaux, Feb. 3.
SS Maslia, from Methil, Feb. 3.
SS Oljargen, from Havre, Feb. 3.
SS River Araxes, from Cizerge, Feb. 3.
SS Nantasket, from Plymouth, Feb. 5.
SS Canopic, from Liverpool, Feb. 5.
SS Goolland, from Verdon, Jan. 30.
SS Stockholm, from Brest, Feb. 2.
SS Francis Hyde, from Fleetwood, Feb. 4.
SS Abercorn, from Cardiff, Feb. 5.
SS Quincy, from Gibraltar, Feb. 3.

By Wireless.

SS Saxonia, Liverpool via Brest for New York, was reported yesterday; time and distance not given; due this afternoon.

Transatlantic Parcel Post Mails.

Great Britain and Ireland—Close at 7 A. M., Feb. 7, SS Celtic, and at 7 A. M., Feb. 8, SS Adriatic.

Italy—Close at 8:30 A. M., Feb. 15, SS Duca d'Aosta.

Gibraltar—Close at 8:30 A. M., Feb. 15, SS Duca d'Aosta.

Belgium—Close at 10 A. M., Feb. 10, SS Auburn.

Portugal—Close at 9 A. M., Feb. 15, SS Goa.

Azores Islands—Sailings uncertain; Liberia, Norway, Sweden, Denmark, Netherlands, Greece, Germany, Austria and Hungary, service suspended.

Transpacific Mails.

Connecting mails close at G. P. O. and City Hall Stations at 5:30 P. M. daily.

Fiji Islands, New Zealand, and Australia, (via Vancouver and Victoria, B. C.)—SS Makura....Feb. 7

Philippine Islands, (via San Francisco)—SS Nanking....Feb. 10

Fiji Islands, New Zealand, and Australia, (via San Francisco)—SS Niagara....Feb. 14

Hawaii, Guam, Japan, Korea, China, Siam, Cochin China, Straits Settlements, and Netherlands East Indies daily. This mail is forwarded to the Pacific Coast daily for dispatch to destination at best opportunity.

STEAMSHIPS.

CUNARD
ANCHOR

NEW YORK TO LIVERPOOL

Saxonia	Feb. 14
Carmania	Feb. 17
Royal George	Feb. 22
AQUITANIA	Mar. 1
Caronia	Mar. 10
Orduna	Mar. 18
Saxonia	Mar. 18
Carmania	Mar. 24
AQUITANIA	Mar. 29

BOSTON TO LIVERPOOL
Prinses Juliana....Feb. 17
NEW YORK TO LONDON
Pannonia....Feb. 13
21-24 STATE STREET, NEW YORK

AMERICAN LINE
PHILADELPHIA—LIVERPOOL
Northland, Mar. 3 | Haverford, Mar. 25

WHITE STAR LINE
NEW YORK—SOUTHAMPTON
OLYMPIC - - Feb. 28
NEW YORK—LIVERPOOL
Adriatic....Feb. 8....Mar. 15
Baltic....Feb. 15....Mar. 22
Lapland....Mar. 5....Apr. 9
And Regularly Thereafter.
N. Y.—AZORES—GIBRALTAR—ITALY
Canopic....Feb. 27
Offices, 9 Broadway, New York

Holland-America LINE
T. S. S. ROTTERDAM
WILL SAIL FROM
New York to Rotterdam
VIA FALMOUTH
on or about February 19
Passengers for England and France Will Be Landed at Falmouth.
Apply General Passenger Office, 24 State St., N. Y.

FRENCH LINE
Compagnie Generale Transatlantique
Express Postal Service
NEW YORK—FRANCE
WEEKLY DEPARTURES
Company's Office, 19 State St., N. Y.
Phone Bowling Green 7800.

COMMERCIAL SOUTH AMERICAN LINE
FREQUENT SAILINGS TO WEST INDIES AND SOUTH AMERICAN PORTS
Sailing March 15, 1919.
Moore & McCormack Co., Inc., Frt. Agts.
5 Broadway, N. Y.

SPANISH ROYAL MAIL LINE
(COMPANIA TRASATLANTICA)
Vigo, Coruña, Gijon & Santander.
LLANOS, Agent, Pier 8 & 9, E. R.

MAY REFUND DIAZ LOANS.

Rafael Nieto Comes from Mexico to Confer with Bankers Here.

Rafael Nieto, for the last three years acting Secretary of Finance of Mexico, arrived in New York a few days ago to meet New York bankers, who wish to discuss with him the refunding of the interior and foreign loans negotiated by the old Diaz Government and the payment of back interest on the bonds securing the loans. The total issue of bonds is $250,000,000, part of the issue bearing 3 per cent. interest and part 5 per cent. The unpaid interest, accrued since 1914, amounts to about $40,000,000. The issues originally were placed in France and England, but Mr. Nieto understands that the majority of the bonds are now held in this country, having been part of the collateral put up by the French and British Governments to secure war loans.

LOST AND FOUND.

Fifty cents an agate line.

LOST—Between 41st and 50th Sts., on 5th Av., near Altman's or in Pennsylvania station, diamond and platinum pin, about 2½ inches long, lace design, large centre diamond; reward. Communicate David L. Luke, 321 South Broadway, Tarrytown, N. Y.

LOST—Marie Antoinette Hotel, ladies' room, Sunday evening, Jan. 26, square cut diamond, surrounded by emeralds; will pay $500 reward; no questions asked. Miss Wilette Kershaw, Room 1111, Times Building. Telephone Bryant 4295.

LOST—Lady's fur neckpiece, consisting of two Hudson Bay sables, at or near the Astor Theatre, on Monday night, Feb. 3. Suitable reward will be paid by communicating with O. C. M., 98 Wall St. Telephone 4912 John.

LOST—5th February, from Atlantic Avenue subway station to Adelphi Street, Brooklyn, lady's gold watch, monogram "C. R. B. M." Liberal reward. Mackie, 56 Pine Street, New York.

LOST—A gold vanity case, "R. P. E.," at Hick's or in Black and White taxi to 21 East 82d St.; liberal reward. Engel, 21 East 82d St.

LOST—In Wanamaker's, Wednesday, Jan. 22, a pocketbook containing $4 and a silver stamp case valued for association. E. McClintock, 272 West 84th St.

LOST—On 42d St., Gladstone sole leather bag, containing personal papers and other articles; suitable reward for papers, etc. Phone Murray Hill 6040.

LOST—Ship pontoon, 25 feet long, 5 feet wide, reinforced; heavy boat; liberal reward. Victory Steamship Corp., 90 West St., New York.

LOST—Ring, small emeralds and corals, Tuesday night, near 43d St. and Broadway; liberal reward. Return Manhattan Hotel Office.

LOST—Platinum diamond bar pin, Belasco Theatre, Times Square subway; liberal reward. Campbell, 609 West 127th. Morningside 6204.

LOST—Brand-new umbrella, left in taxi; silver medallion top; initials C. G. C.; reward. Mr. F. Tindale, 291 Broadway, Room 608.

LOST—On Sunday, Feb. 2, small black lynx boa. Reward if returned to Mrs. C. K. Law, 364 Summit Av., Hackensack, N. J.

LOST—Valise in a white taxicab, Grand Central Station, Sunday evening, Feb. 2, at 7:30; reward. Charles H. Hyde, 120 B'dway.

LOST—Lady's gold watch, No. 63,217, initials "M. H. M."; reward. Mulligan, 546 West 147th.

LOST—Feb. 1 near 47th St. and Broadway, small black velvet purse; reward. Notify D., P. O. Box 418, Edgewater, N. J.

LOST—Suitable reward for return of cigarette case, marked "J. L. L.," or ticket; no questions asked. 1,620 Woolworth Bldg.

LOST—Tuesday evening, subway, brilliant and tourmaline bar pin; reward. Return Allen Nugent Co., 1,182 Broadway.

LOST—Skunk fur neckpiece on 64th St., between Lexington and Park Avs., at 7 P. M. Feb. 6. Return to 166 East 64th; reward.

LOST—¼ karat, detached from lavalliere, platinum setting; liberal reward. Telephone Greeley 2400, Superintendent.

LOST—Diamond brooch, 8 diamonds in circle, 1 centre; reward. Riverside 899.

LOST—Caracul muff, Irving Place, Jan. 29; $10 reward. 400 West 147th St.

LIBERAL REWARD

for diamond flexible braclet, on 5th Av., between 39th and 40th, on Feb. 5, at 3:15 P. M. Return to Miss Dotty Schwartz, care Dr. Benjamin Schwartz, 261 East 7th St. Orchard 3332.

$75 REWARD,

no questions asked, return onyx and diamond charm in form of two dolls attached to white enameled bracelet; lost Jan. 25 at or between Great Neck and Douglaston, L. I. Communicate with A. R. Leo & Co., Insurance Adjusters, 15 William St.

$20 REWARD and no questions asked for return of dark overcoat with gray silk muffler taken by mistake from lunchroom of M. Wilner, 1 East 28th St., Wednesday noon; $5 reward, no questions, for pawn ticket of same. Atkinson, Hanff-Metzger, Inc., 95 Madison Av.

$50.00 REWARD.

No questions asked, return diamond initial pin, "M. L. H.," lost Jan. 30. Marcus & Co., 5th Av. and 45th St.

$25 REWARD.—Lost on Saturday evening in taxi from 142 West Houston St. to Vanderbilt Hotel, sable neckpiece; maker's name, Revillon. Cashier, Vanderbilt Hotel.

$100 REWARD,

no questions asked, return lady's moleskin coat, left in taxi at 207 West 110th St. on Feb. 4. Apt. 5A, 120 West 70th St.

Found.

FOUND—Canteen bag in taxi; owner can have by identifying and paying for advertisement. Phone Madison Square 1815.

FOUND—Muff, in New York Times publication office, Times Building; owner can have by identifying.

Lost and Found—Cats and Dogs.

LOST—German police dog, Feb. 5, collar marked "General Haig II., Vancouver B. C." Return to Mrs. J. W. Stewart, Vanderbilt Hotel. $25 reward.

LOST—Tuesday evening, Feb. 4, big red dog resembling Airedale; "G. A. Cochran" on collar. Liberal reward for return to 101 East 65th St. Telephone Plaza 4206.

LOST—Monday night, light brindle bulldog, answering to Dougal. Reward if returned to Phillips, 35 Riverside Drive.

LOST—Pekinese, color black and tan, 2 West 46th, Wednesday night, 6 o'clock. Phone Bryant 4843. Liberal reward.

ADVERTISEMENT.

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You don't have to rub it in to get quick, comforting relief

Once you've tried it on that stiff joint, sore muscle, sciatic pain, rheumatic twinge, lame back, you'll find a warm, soothing relief you never thought a liniment could produce.

Won't stain the skin, leaves no muss, wastes no time in applying, sure to give quick results. A large bottle means economy. Your own or any other druggist has it. Get it today 30c., 60c., $1.20.

Sloan's Liniment Kills Pain

Retailer's 38c Grade

Coffee

In 5 Lb. Lots and up From Wholesaler Direct to You BEAN OR GROUND 29c Lb.

Come direct to wholesale headquarters, save delivery expenses and retailer's profits. Get the most delicious coffee your money ever bought. Delivered to Your Door for 31c Lb.

Combination Coffee cash & carry 25c lb (Ground Only) DELIVERED FOR 27c A LB.

Satisfaction or Money Back

Gillies Coffee Co.

[illegible] WASHINGTON STREET, NEW YORK.
Between Park Place and Barclay Street.
Phone Barclay 9857. Established 79 Years.

200 NEEDIEST CASES WILL RECEIVE AID

E. H. Gary's Gift of $1,000 and Smaller Contributions Complete Fund Required.

AN AID TO INDEPENDENCE

Help Extended to the Unfortunate, Charitable Organizations Report, Has Had Lasting Results.

A gift of $1,000 received yesterday from Elbert H. Gary, Chairman of the United States Steel Corporation, and smaller gifts have brought the total received for New York City's Neediest Cases since the 1918 appeal was made in their behalf on Dec. 15, to $81,097.57. The other recent contributions were I. S. Blancke, $10; Mrs. Edward M. Roberts, $5; in memory of "F. C. N.," $5; A. P. McGown, $2.50; Allyn and Jean, $2.

The total of $81,097.57 more than provides for the initial 100 cases and 100 additional ones. The amount asked in the first place for the hundred cases, whose stories were printed in detail, was $42,871. The sum required to care for 200 cases for a year was $80,795, which has now been exceeded by $302.57.

Judge Gary made inquiries a few days ago as to the final result of the campaign for the Hundred Neediest Cases this year, and when he learned that the sum of the contributions was little short of the amount required to cover the needs of the 200 families, sent the check for $1,000. Later Judge Gary, when asked what prompted his contribution, said:

"I am of the opinion that contributions which prevent or alleviate suffering from lack of fuel, food, and clothing, for the present at least, should be made to the destitute in New York City in preference to contributions for use elsewhere and am acting accordingly."

The increasing effectiveness from year to year of The New York Times appeal for the Hundred Neediest Cases is shown by the following table:

Year.	Cases Helped.	Total Contributions.
1912	100	$3,630.88
1913	100	9,646.36
1914	100	15,032.46
1915	100	31,819.02
1916	131	55,792.45
1917	322	62,103.47
1918	201	81,097.57

In 1917 140 cases were fully provided for, and the relief was partial in the remaining 182 cases. The 201 families aided by the appeal of December of 1918 will be completely looked after for a year, during which period many of them will regain their independence. A considerable number of the families helped in the past have become self-supporting within a year, and many are now in fairly comfortable circumstances.

The constructive and permanent work done by the contribution of TIMES readers is indicated by the following report made by the Charity Organization Society on its cases which have been aided by the appeals:

The following facts bearing upon the cases appealed for in THE NEW YORK TIMES, during the seven years in which THE TIMES has made its annual appeal for the "Hundred Neediest Cases," will be of interest to our readers. In that period THE TIMES appealed for 202 families at the instance of our society. The society was obliged to make a second appeal for seven of these in order to carry through the plans for their welfare, so that 209 appeals for this society have been made since 1912. Practically 57 per cent. of the families have become self-supporting and are no longer receiving assistance or supervision.

Contact is being maintained with about 12 per cent. of the families, which do not need relief, but yet require co-operation to solve individual problems. Thirty-one per cent. are still receiving regular assistance. This last group consists of families mentioned in the Christmas appeal of 1917. Many of them are expected to become self-supporting in a few months.

Further facts regarding the results attained through the fund are given in this summary made by the Brooklyn Bureau of Charities:

"Of the seven Brooklyn cases present in December, 1915, our study shows that six are now self-supporting and that a widow's pension has been granted to the seventh, where the father died since. None of these, therefore, are now dependent on the bureau for their support.

"In December, 1916, seventeen Brooklyn cases in all were appealed, twelve in the original list and five in the supplementary list. Of this number six are now self-supporting one will be self-supporting by next Summer; two are self-supporting except for a diet which is being provided by the bureau; five still are being helped financially; and in the remaining three cases it became necessary to let the homes be broken up because of changing circumstances.

"In December, 1917, twenty-eight Brooklyn cases were appealed, eighteen in the original list and ten in the supplementary list. Seventeen of these families now are self-supporting; one is self-supporting except for a diet; six are still being helped financially, but require much smaller allowances; one is receiving a widow's pension, since the death of the husband; one home was broken up; one family moved out of Brooklyn; and in the remaining case the bureau found it necessary to discontinue relief as the family refused to help carry out the plans made for it."

The Charity Organization Society reported that the most remarkable feature of the campaign this year had been the number of contributors to the fund who had given personal help to families in addition to gifts of money. A number of women, who became interested in cases described in THE NEW YORK TIMES, visited the families and then joined the district working organizations of the societies in order to give personal help to other cases.

One outgrowth of the Hundred Neediest Cases campaign this year has been the formation of a group of women working with the Association for Improving the Condition of the Poor to take care of the lonely old women. Case No. 20, that of a woman of seventy-five, who had lived in one room for more than twenty years and was self-supporting until recently stricken with paralysis, attracted a good deal of attention. Many women sought to help her after her needs had been generously met for some time to come, and they then commenced to help other lonely old women. Several of them have been installed in brighter rooms, are being visited and aided in many ways and are in peace about their future.

Many of the children in the cases presented by the State Charities Aid Association have been adopted and others are being well cared for. Many children whose stories were not told in the list of 100 Neediest Cases have been adopted as a result of that appeal. Women who came to the association to adopt children found most of the children described in THE TIMES already adopted and they finally chose others to take into their families.

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Having completed delivery on foreign orders of several hundred tractors, we are open to consider connection with desirable export house.

Our tractor is a highly developed and very successful commercial machine, which is well and favorably known here and abroad.

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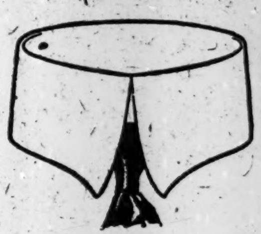
1095 Broadway, at 23rd St.
419 Broadway, cor. Canal St.
297 Broadway, at Duane St.
205 B'dway, cor. Fulton St.
35 Nassau St., cor. Liberty St.
438 Fulton St., Brooklyn.

Good Shoes Are an Economy

SHOES



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Who's the "boss"—who *decides* and "O.K.'s"?

Then we want to talk to *you*. No need, we suppose, to remind you that it's about time you made that *decision*—to replace halting shorthand with the one sound, efficient system that will take out the "limp" and release the "brakes" that slow up the production of letters.

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Arnheim $25

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